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ABSTRACT

This report contains analyses of income and expenditures in the Oklahoma State System of Higher Education for the fiscal year 1998-99. The 1998-99 income and expenditure data are divided into two sections: Educational and General--Part 1 and Educational and General--Part 2. The two-part classification divides the regular, ongoing programs from the special, one-time projects. Part 1 reflects all income and expenditures for educational and general activities normally associated with institutions' educational functions and supported primarily by revolving and state-appropriated funds. Part 2 reflects incomes and expenditures for those educational and general activities not anticipated to recur regularly. These are contractual or grant agreements for research or other services supported fully by the sponsors. The general categories used in this report are: Educational and General--Part 1, Auxiliary Enterprises, Student Aid, Educational and General--Part 2, Sponsored Research, and Other Sponsored Programs. Educational and General--Part 1 expenditures and income are reported and analyzed in depth. Auxiliary Enterprises, Student Aid, and Educational and General--Part 2, Sponsored Research, and Other Sponsored Programs are grouped for reporting purposes. Appended in this report is a summary of all current expenditures. Contains 26 tables and 5 figures. (VWC)

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ED 441 529

Current Operating Income and Expenditures

Oklahoma State Colleges and Universities

Fiscal Year 1998-99

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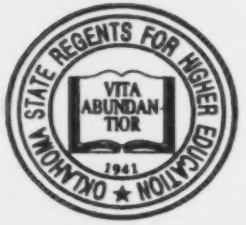

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FOREWORD

Sound budget planning is essential for all enterprises, including institutions of higher education. Basic to sound budget planning are analyses of income and expenditures that provide information for prudent and effective use of resources and help to identify areas that need greater support.

In a report of a study on financing current operating costs of Oklahoma public higher education, it was recommended that annual studies be made of the current operating income and expenditures of colleges and universities in The Oklahoma State System of Higher Education. Such studies provide useful information for college administrators, governing boards, the coordinating board, the Governor, and the Legislature for both immediate and long-range planning.

Accordingly, this report contains analyses of income and expenditures for the fiscal year 1998-99. The Oklahoma State Regents for Higher Education have authorized its publication and distribution for the benefit of those interested in and concerned with the effort to provide more adequate financing of Oklahoma's state system of higher education.

Hans Brisch
Chancellor

I. HIGHLIGHTS

Educational & General Part I INCOME (Table 4)

- Educational and General Part I Income was reported at $787,032,676 for the 25 institutions for 1998-99, an increase of 4.7 percent from income reported for the preceding year, and 27.6 percent over the previous three years. On a per-student basis, the three-year increase was 27.1 percent, as shown in Table 4.

- The proportion of E&G income from student fees has decreased from 26.6 percent in 1995-96 to 25.3 percent in 1998-99, reversing a three-year trend of increases. From 1995-96 through 1998-99, state appropriated funds have increased as a percentage of total educational and general income from 62.9 percent to 64.8 percent.

- Total E&G income grew by 27.6 percent over the four-year period. The largest annual increase was 13.5 percent in 1996-97.

- Total student fee revenue increased 21.1 percent over the four-year period compared to an increase of 31.6 percent in state appropriations.

- State appropriations per FTE student in 1998-99 increased $1,105.19 or 31.1 percent from 1995-96, but showed a decline from the previous year of $5.3 million or 2.6 percent.

- Student fee revenue per FTE student in 1998-99 increased $310.26 or 20.6 percent from 1995-96.

Educational & General Part I EXPENDITURES (Table 8)

- During the fiscal year 1998-99, Oklahoma's 25 state-supported colleges and universities spent a total of $765,860,684 for all current operating purposes, an increase of $49,221,807 or 6.9 percent more than 1997-98.
- Total expenditures for instruction was $400,950,843, or 52.4 percent of the total, the same percentage as in the previous year.
- Seventy-five percent of total E&G I budget expenditures was for faculty and staff salary increases and benefits.
- Total system expenditures for FY1999 is $1.8 billion (Appendix A).

II. INTRODUCTION

The report, Financing Current Operating Costs of Higher Education in Oklahoma, published by the State Regents in 1963, was the culmination of a detailed study of the financial operations of Oklahoma's state, private and municipal colleges and universities. This landmark study involved analyses of current operating income and expenditures, future financial needs, instructional salary costs, budget building procedures, student costs, and student assistance programs.

One of the recommendations of the report was:
"...that the State Regents continue to compile, analyze, and disseminate educational financial data...in order that up-to-date and reliable information will be available for continuous long-range planning."

In keeping with this recommendation, income and expenditure data from state-supported colleges and universities have been gathered, analyzed and published for every fiscal year since 1962-63 following the same general pattern of earlier years.

Beginning with 1990-91, the data have been collected, organized and reported using a revised group of functions and a new group of object of expenditure codes. The Universities and Colleges Higher Education Financial Control Act of 1987 in Senate Bill 77 amended 70 O.S. Supp. 1987, Section 3903 to read "...The account classification for the State System shall conform as nearly as possible with the classification of accounts recommended by the publications of the National Association of Colleges and University Business Officers." The revised function categories and object of expenditure categories are in compliance with that statutory provision.

The data in this report can be a useful aid in the management of available financial resources and will be informative to those charged with the responsibility of supplying the financial resources for State System institutions.

The 1998-99 income and expenditure data are divided into two sections: Educational and General--Part I and Educational and General--Part II.

The two-part classification divides the regular, ongoing programs from the special, one-time projects. Part I reflects all income and expenditures for educational and general activities normally associated with institutions' educational functions and supported primarily by revolving and state-appropriated funds. Part II reflects income and expenditures for those educational and general activities not anticipated to recur regularly. These are contractual or grant agreements for research or other services supported fully by the sponsors.

The general categories used in this report are:

Educational and General--Part I
Auxiliary Enterprises
Student Aid
Educational and General--Part II

Educational and General--Part I expenditures and income are reported and analyzed in depth. Auxiliary Enterprises, Student Aid, E&G Part II, Sponsored Research and Other Sponsored Programs are grouped for reporting purposes.

The data for the report are provided by the institutions on forms provided by the State Regents. All the data are reported on a cash basis and in most cases, figures are rounded to the nearest dollar.

In addition to the normal caution that should be exercised in the use of data, there are two broad limitations in the data.

1. Limitations due to differences in application of principles of institutional accounting. Institutions may differ in the application of accounting principles and to the extent that they differ, the comparability of the data is impaired. While efforts have been made to secure greater uniformity of institutional accounting procedures, resulting in many changes in institutions' financial accounting, some inconsistency of data may still exist.

2. Limitations due to differences in functions and size of the various institutions. Differences in institutions' size and function dictate some differences in their income and

expenditure patterns. Therefore, complete uniformity of financial operations should not be expected.

Appropriate consideration of these limitations should be used in interpreting data in the report. However, the data are valid for drawing broad conclusions and provide valuable answers to questions about the operation of Oklahoma colleges and universities.

For the purpose of this report, State System institutions have been grouped into three categories listed below with standard abbreviations used in the report.

COMPREHENSIVE UNIVERSITIES

OU	University of Oklahoma, Norman
OSU	Oklahoma State University, Stillwater

FOUR-YEAR UNIVERSITIES

UCO	University of Central Oklahoma, Edmond
ECU	East Central University, Ada
NSU	Northeastern State University, Tahlequah
NWOSU	Northwestern Okla. State University, Alva
SEOSU	Southeastern Okla. State University, Durant
SWOSU	Southwestern Okla. State University, Weatherford
Cameron	Cameron University, Lawton
Langston	Langston University, Langston
Panhandle	Oklahoma Panhandle State University, Goodwell
RSU	Rogers State University, Claremore
USAO	Univ. of Science and Arts of Oklahoma, Chickasha

TWO-YEAR COLLEGES

CASC	Carl Albert State College, Poteau
Connors	Connors State College, Warner
Eastern	Eastern Oklahoma State College, Wilburton
Murray	Murray State College, Tishomingo
NEOAMC	Northeastern Oklahoma A&M College, Miami
NOC	Northern Oklahoma College, Tonkawa
OCCC	Oklahoma City Community College, OKC
Redlands	Redlands Community College, El Reno
Rose	Rose State College, Midwest City
Seminole	Seminole State College, Seminole
TCC	Tulsa Community College, Tulsa
WOSC	Western Oklahoma State College, Altus

There are eight other budget agencies in the State System, each of which performs a unique function. Since their income and expenditures do not represent activities comparable to those of the 25 institutions listed above, they are reported separately.

The eight are: OU Health Sciences Center, OU Law Center, OSU College of Veterinary Medicine, OSU Agricultural Experiment Station, OSU Cooperative Extension Service, OSU Technical Branch-Okmulgee, OSU Technical Branch-Oklahoma City and the OSU College of Osteopathic Medicine, Tulsa.

III. TRENDS IN INCOME FOR EDUCATIONAL AND GENERAL PURPOSES

Figure 1 illustrates general trends over the past four years in educational and general income. Such income was reported at $787,032,676 for the 25 institutions for 1998-99, an increase of 4.7 percent from income reported for the preceding year (Table 4). Figure 2 shows the comparison between 1997-98 and 1998-99 of total income by source on a per FTE student basis.

The proportion of E&G income from student fees has decreased from 26.6 percent in 1995-96 to 25.3 percent in 1998-99, and from the previous year as well. From 1995-96 through 1998-99, state appropriated funds have increased as a percentage of total educational and general income from 62.9 percent to 64.8 percent (Table 4).

Tables 1, 2 and 3 show how individual institutions in Oklahoma compare in sources of E&G income for 1998-99. Table 1 shows the dollar amounts and Table 2 shows the percentages received from the various sources. Table 3 shows the amount of income per full-time-equivalent student.

Figure 1. TRENDS IN EDUCATIONAL AND GENERAL PART I INCOME

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FIGURE 2. COMPARISON OF TOTAL INCOME BY SOURCE PER FTE STUDENT
Fiscal Years 1997-98 and 1998-99

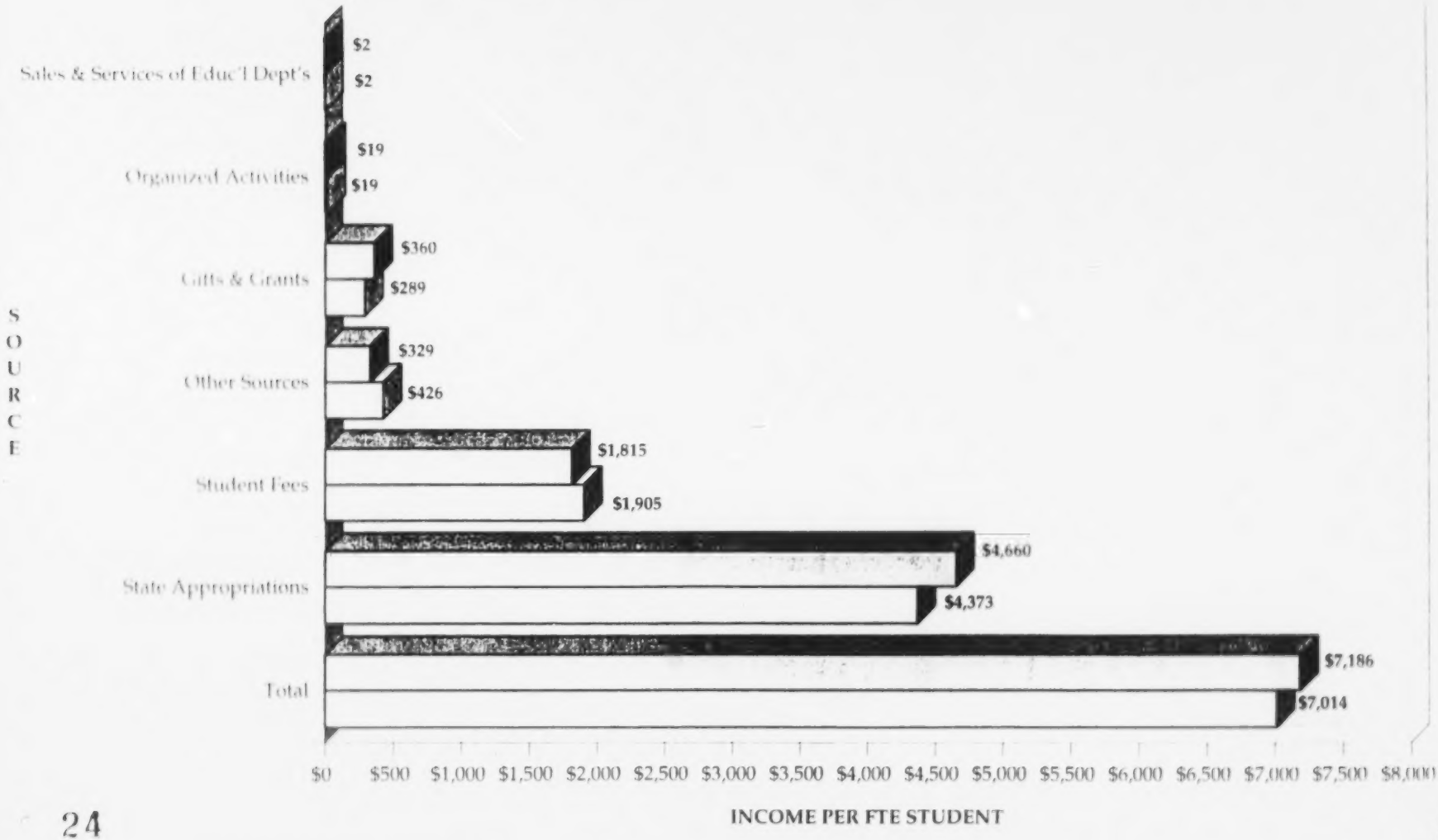

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TABLE 1

TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Total	Student Fees	State Appropriations	Federal Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	$ 208,300,243	$ 59,079,283	$ 113,369,295	$ -	$ 21,260,847	$ -	$ 76,532	$ 14,514,286
OSU	159,913,332	38,074,087	107,587,710	-	6,270,204	122,306	1,397,708	6,461,317
Comprehensive Universities	$ 368,213,575	$ 97,153,370	$ 220,957,005	$ -	$ 27,531,051	$ 122,306	$ 1,474,240	$ 20,975,603
UCO	$ 64,349,419	$ 21,603,475	$ 41,879,064	$ -	$ 11,550	$ 19,621	$ 22,996	$ 812,713
ECU	20,709,150	5,068,513	15,270,257	-	329,196	465	-	40,719
NSU	43,006,535	10,699,513	29,955,499	-	2,157,068	-	13,241	181,214
NWOSU	12,240,498	3,209,109	8,844,825	-	72,092	6,572	13,050	94,850
SEOSU	20,451,470	4,948,336	14,823,626	-	628,584	3,557	-	47,367
SWOSU	27,275,801	7,011,101	19,844,757	-	262,177	3,042	-	154,724
CAMERON	24,970,851	5,951,285	18,494,864	-	282,536	-	10,050	232,116
LANGSTON	16,653,834	3,434,180	10,848,073	-	2,289,233	-	-	82,348
PANHANDLE	7,744,827	1,867,604	5,860,511	-	-	373	4,922	11,417
RSU	14,748,816	4,782,562	9,351,367	-	540,207	-	-	74,680
USAO	7,925,322	1,604,773	6,241,111	-	39,412	-	11,315	28,711
Four-Year Universities	$ 260,076,523	$ 70,180,451	$ 181,413,954	$ -	$ 6,612,055	$ 33,630	$ 75,574	$ 1,760,859
CASC	$ 6,275,786	$ 992,830	$ 4,555,746	$ -	$ 687,509	$ 235	$ -	$ 39,466
CONNORS	7,497,138	1,510,227	5,386,213	-	465,152	-	1,427	134,119
EASTERN	8,195,655	1,168,742	5,566,374	-	1,364,352	3,909	74,077	18,201
MURRAY	6,510,462	1,441,268	4,120,048	-	765,932	-	65,909	117,305
NEOAMC	10,415,876	1,881,067	8,156,272	220,356	69,727	-	29,491	58,963
NOC	7,321,683	1,644,588	5,033,556	-	605,625	150	-	37,764
OCCC	24,744,292	5,572,378	16,200,388	-	69,806	4,724	180,073	2,716,923
REDLANDS	5,235,145	1,087,115	3,639,951	-	476,744	-	-	31,335
ROSE	24,455,894	4,596,644	18,398,814	-	220,586	-	-	1,039,850
SEMINOLE	5,538,827	1,211,552	3,975,839	-	218,811	-	-	132,625
TCC	47,172,992	9,291,712	28,587,072	-	214,843	-	141,272	8,938,093
WOSC	5,378,828	1,100,112	4,181,416	-	95,195	-	-	2,105
Two-Year Colleges	$ 158,742,578	$ 31,498,235	$ 108,001,689	$ 220,356	$ 5,254,282	$ 9,018	$ 492,249	$ 13,266,749
All Institutions	$ 787,032,676	$ 198,832,056	$ 510,372,648	$ 220,356	$ 39,397,388	$ 164,954	$ 2,042,063	$ 36,003,211

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Percentage Relationships of Income

The percent of income from student fees, as shown by Table 2, varied among institutions. They range from 14.3 percent at EOSC to 33.6 percent at UCO. Even among institutions of like type, considerable variation existed in the percentage of total E&G income from student fees. The two-year institutions reported a range from 14.3 percent at EOSC to 22.5 percent at NOC and OCCC. OU had 28.4 percent and OSU had 23.8 percent of their income from student fees. The four-year universities reported a range from 20.2 percent at USAO to 33.6 percent at UCO. Student fees provided 25.3 percent of the total E&G income for all institutions combined.

A rather wide range of percentages is shown for income from state appropriations, as has been true in previous years. Percentages of income from that source ranged from 54.4 percent at OU to 78.7 percent at USAO. While all institutions of the State System are dependent on state appropriations for the major portion of educational and general income, it is not appropriate to expect the percentage to be the same, even among institutions of like type. Institutions vary a great deal in the amount of money received from sources other than state appropriations and this, along with other factors, has a marked effect on percentage relationships.

TABLE 2

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL INCOME TO SEVEN SOURCES FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Total	Student Fees	State Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	100.0%	28.4%	54.4%	10.2%	0.0%	0.0%	7.0%
OSU	100.0%	23.8%	67.3%	3.9%	0.1%	0.9%	4.0%
Comprehensive Universities	100.0%	26.4%	60.0%	7.5%	0.0%	0.4%	5.7%
UCO	100.0%	33.6%	65.1%	0.0%	0.0%	0.0%	1.3%
ECU	100.0%	24.5%	73.7%	1.6%	0.0%	0.0%	0.2%
NSU	100.0%	24.9%	69.7%	5.0%	0.0%	0.0%	0.4%
NWOSU	100.0%	26.2%	72.3%	0.6%	0.1%	0.1%	0.8%
SEOSU	100.0%	24.2%	72.5%	3.1%	0.0%	0.0%	0.2%
SWOSU	100.0%	25.7%	72.8%	1.0%	0.0%	0.0%	0.6%
CAMERON	100.0%	23.8%	74.1%	1.1%	0.0%	0.0%	0.9%
LANGSTON	100.0%	20.6%	65.1%	13.7%	0.0%	0.0%	0.5%
PANHANDLE	100.0%	24.1%	75.7%	0.0%	0.0%	0.1%	0.1%
RSU	100.0%	32.4%	63.4%	3.7%	0.0%	0.0%	0.5%
USAO	100.0%	20.2%	78.7%	0.5%	0.0%	0.1%	0.4%
Four-Year Universities	100.0%	27.0%	69.8%	2.5%	0.0%	0.0%	0.7%
CASC	100.0%	15.8%	72.6%	11.0%	0.0%	0.0%	0.6%
CONNORS	100.0%	20.1%	71.8%	6.2%	0.0%	0.0%	1.8%
EASTERN	100.0%	14.3%	67.9%	16.6%	0.0%	0.9%	0.2%
MURRAY	100.0%	22.1%	63.3%	11.8%	0.0%	1.0%	1.8%
NEOAMC	100.0%	18.1%	78.3%	0.7%	0.0%	0.3%	0.6%
NOC	100.0%	22.5%	68.7%	8.3%	0.0%	0.0%	0.5%
OCCC	100.0%	22.5%	65.5%	0.3%	0.0%	0.7%	11.0%
REDLANDS	100.0%	20.8%	69.5%	9.1%	0.0%	0.0%	0.6%
ROSE	100.0%	18.8%	76.1%	0.9%	0.0%	0.0%	4.3%
SEMINOLE	100.0%	21.9%	71.8%	4.0%	0.0%	0.0%	2.4%
TCC	100.0%	19.7%	60.6%	0.5%	0.0%	0.3%	18.9%
WOSC	100.0%	20.5%	77.7%	1.8%	0.0%	0.0%	0.0%
Two-Year Colleges	100.0%	19.8%	68.0%	3.3%	0.0%	0.3%	8.4%
All Institutions	100.0%	25.3%	64.8%	5.0%	0.0%	0.3%	4.6%

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Income Per Full-Time-Equivalent Student

As shown by Table 3, E&G income per full-time-equivalent student ranged from $3,864.10 at WOSC to $10,813.49 at OU. Two-year colleges as a group had the lowest amount of income per student and comprehensive universities the highest.

Significant variations of income per FTE student from student fees exist, even among like-type institutions. OU and OSU had income from that source of $3,066.98 and $2,713.10 per student, respectively. Among the four-year universities, comparable figures ranged from $1,304.69 at USAO to $2,547.98 at RSU. Two-year institutions reported a low of $721.01 at CASC and a high of $1,163.25 at Murray. These variations are due to such factors as the proportion of nonresident enrollments, the offering of graduate-level programs, higher special fees at some institutions, and whether or not an institution offers courses at a higher education center.

A wide range in income per FTE student from state appropriations also exists. Table 3 shows that income from that source ranged from $2,807.34 at NOC to $6,253.65 at OSU. Such variations are due to the fact that budget allocations are not made on the basis of FTE enrollment alone. The different types of institutions are recognized in determining the financial needs of colleges and universities, as well as the costs of different types of programs and enrollment by level.

TABLE 3

EDUCATIONAL & GENERAL INCOME PER FULL-TIME EQUIVALENT STUDENT FROM SEVEN SOURCES FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Number of FTE Students	Total Educational & General Income	Student Fees	State Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	19,263	$ 10,813.49	$ 3,066.98	$ 5,885.34	$ 1,103.71	$ -	$ 3.97	$ 753.48
OSU	17,204	$ 9,295.13	$ 2,713.10	$ 6,253.65	$ 364.46	$ 7.11	$ 81.24	$ 375.57
Comprehensive Universities	36,467	$ 10,097.17	$ 2,864.14	$ 6,059.09	$ 754.96	$ 3.35	$ 40.43	$ 575.19
UCO	10,877	$ 5,916.10	$ 1,986.16	$ 3,850.24	$ 1.06	$ 1.80	$ 2.11	$ 74.72
ECU	3,617	$ 5,725.50	$ 1,401.30	$ 4,221.80	$ 91.01	$ 0.13	$ -	$ 11.26
NSU	6,893	$ 6,239.16	$ 1,552.23	$ 4,345.79	$ 312.94	$ -	$ 1.92	$ 26.29
NWOSU	1,595	$ 7,674.29	$ 2,011.98	$ 5,545.34	$ 45.20	$ 4.12	$ 8.18	$ 59.47
SEOSU	3,343	$ 6,117.70	$ 1,480.21	$ 4,434.23	$ 188.03	$ 1.06	$ -	$ 14.17
SWOSU	4,658	$ 5,855.69	$ 1,505.17	$ 4,260.36	$ 56.29	$ 0.65	$ -	$ 33.22
CAMERON	4,011	$ 6,225.59	$ 1,483.74	$ 4,611.04	$ 70.44	$ -	$ 2.51	$ 57.87
LANGSTON	2,620	$ 6,356.43	$ 1,310.76	$ 4,140.49	$ 873.75	$ -	$ -	$ 31.43
PANHANDLE	1,010	$ 7,668.15	$ 1,849.11	$ 5,802.49	$ -	$ 0.37	$ 4.87	$ 11.30
RSU	1,877	$ 7,857.65	$ 2,547.98	$ 4,982.08	$ 287.80	$ -	$ -	$ 39.79
USAO	1,230	$ 6,443.35	$ 1,304.69	$ 5,074.07	$ 32.04	$ -	$ 9.20	$ 23.34
Four-Year Universities	41,731	$ 6,232.21	$ 1,681.73	$ 4,347.22	$ 158.44	$ 0.81	$ 1.81	$ 42.20
CASC	1,377	$ 4,557.58	$ 721.01	$ 3,308.46	$ 499.28	$ 0.17	$ -	$ 28.66
CONNORS	1,580	$ 4,745.02	$ 955.84	$ 3,409.00	$ 294.40	$ -	$ 0.90	$ 84.89
EASTERN	1,371	$ 5,977.87	$ 852.47	$ 4,060.08	$ 995.15	$ 2.85	$ 54.03	$ 13.28
MURRAY	1,239	$ 5,254.61	$ 1,163.25	$ 3,325.30	$ 618.19	$ -	$ 53.20	$ 94.68
NEOAMC	1,804	$ 5,773.77	$ 1,042.72	$ 4,521.22	$ 38.65	$ -	$ 16.35	$ 32.68
NOC	1,793	$ 4,083.48	$ 917.23	$ 2,807.34	$ 337.77	$ 0.08	$ -	$ 21.06
OCCC	5,415	$ 4,569.58	$ 1,029.06	$ 2,991.76	$ 12.89	$ 0.87	$ 33.25	$ 501.74
REDLANDS	1,170	$ 4,474.48	$ 929.16	$ 3,111.07	$ 407.47	$ -	$ -	$ 26.78
ROSE	4,213	$ 5,804.86	$ 1,091.06	$ 4,414.62	$ 52.36	$ -	$ -	$ 246.82
SEMINOLE	1,286	$ 4,307.02	$ 942.11	$ 3,091.63	$ 170.15	$ -	$ -	$ 103.13
TCC	8,684	$ 5,432.17	$ 1,069.98	$ 3,291.92	$ 24.74	$ -	$ 16.27	$ 1,029.26
WOSC	1,392	$ 3,864.10	$ 790.31	$ 3,003.89	$ 68.39	$ -	$ -	$ 1.51
Two-Year Colleges	31,324	$ 5,067.76	$ 1,005.56	$ 3,447.89	$ 167.74	$ 0.29	$ 15.71	$ 423.53
All Institutions	109,522	$ 7,186.07	$ 1,815.45	$ 4,660.00	$ 359.72	$ 1.51	$ 18.65	$ 328.73

Comparison of Income for Four Fiscal Years

Table 4 shows trends in E&G income for four years by institution and by source. These trends are presented in terms of the total amount of income from the various sources, proportions from those sources and the amount of income per FTE student from those sources.

Total E&G Income grew by 27.6 percent over the four-year period, including a 13.5 percent increase from 1995-96 to 1996-97, which was the largest annual increase over the four-year period.

In terms of income per student, there was an increase of $172.43 or 2.5 percent in 1998-99 from the previous year. Since 1995-96, there has been a net increase of $1,531.95 or 27.1 percent per FTE student in E&G income, considering all institutions as a whole.

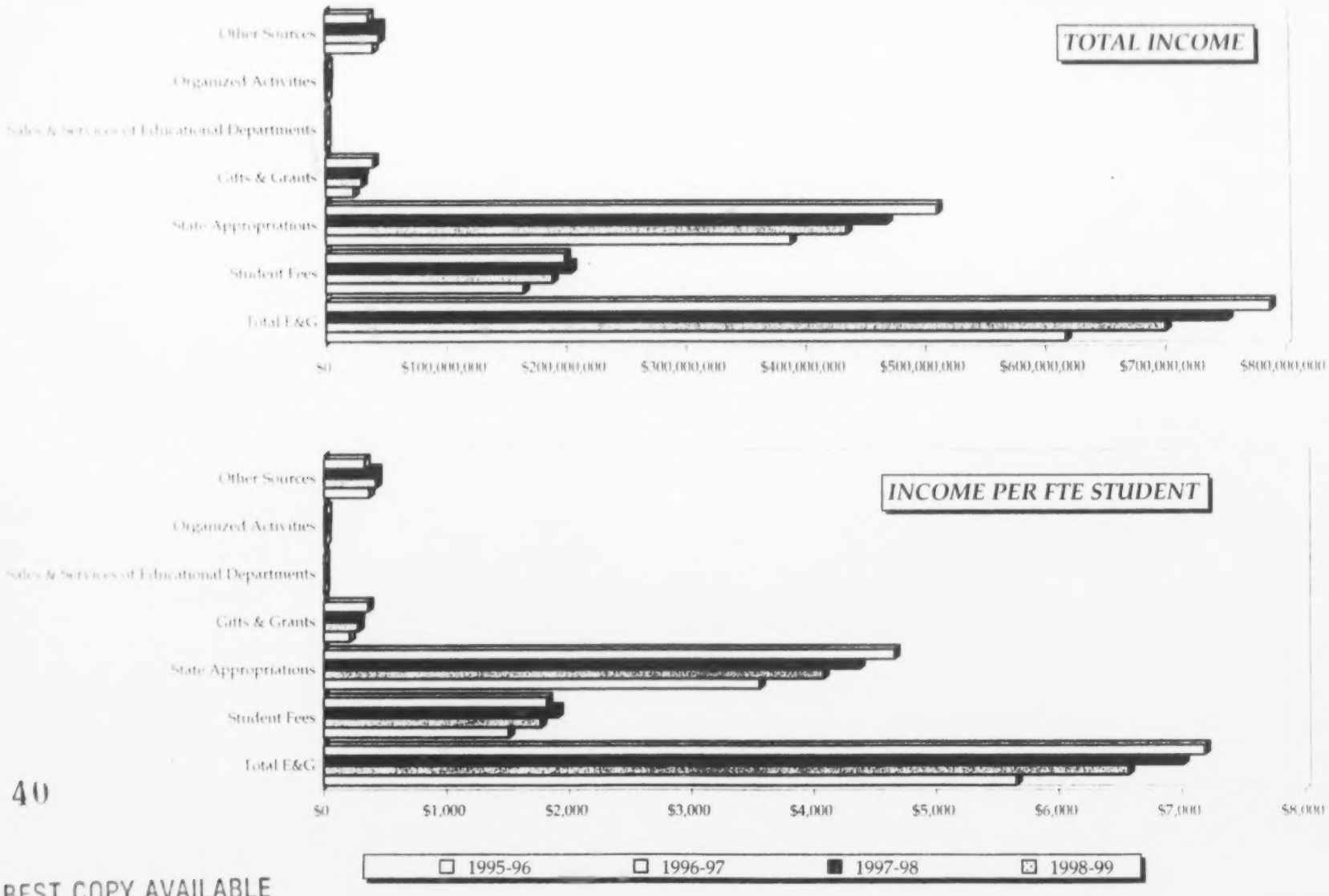
Figure 3 illustrates four-year trends in total income by source and on a per FTE student basis.

TABLE 4

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Total Educational & General Income	Amount				Amount per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	149,658,191	175,809,214	191,134,340	208,300,243	$ 8,451.45	$ 9,749.30	$ 10,114.53	$ 10,813.49
OSU	130,584,028	155,881,792	163,517,163	159,913,332	$ 8,534.35	$ 9,776.22	$ 10,039.73	$ 9,295.13
Comprehensive Univ.	280,242,219	331,691,006	354,651,503	368,213,575	$ 8,489.87	$ 9,761.93	$ 10,079.91	$ 10,097.17
UCO	51,319,319	56,381,103	60,382,362	64,349,419	$ 4,335.50	$ 5,099.13	$ 5,599.25	$ 5,916.10
ECU	17,070,931	18,252,969	19,884,505	20,709,150	$ 4,436.31	$ 4,799.62	$ 5,313.87	$ 5,725.50
NSU	31,392,562	35,034,588	38,644,866	43,006,535	$ 4,525.38	$ 5,076.74	$ 5,742.18	$ 6,239.16
NWOSU	7,477,812	10,773,068	11,628,137	12,240,498	$ 5,015.30	$ 7,429.70	$ 7,620.01	$ 7,674.29
SEOSU	16,958,362	17,876,712	19,123,003	20,451,470	$ 4,987.75	$ 5,440.27	$ 5,732.32	$ 6,117.70
SWOSU	22,557,215	23,732,043	25,605,755	27,275,801	$ 4,980.62	$ 5,893.23	$ 6,030.56	$ 5,855.69
CAMERON	19,217,693	21,833,707	23,138,741	24,970,851	$ 4,282.97	$ 5,228.38	$ 5,563.53	$ 6,225.59
LANGSTON	12,202,735	13,657,831	15,816,542	16,653,834	$ 4,499.53	$ 5,062.21	$ 5,860.15	$ 6,356.43
PANHANDLE	6,432,180	6,364,600	7,306,302	7,744,827	$ 5,598.07	$ 5,703.05	$ 7,072.90	$ 7,668.15
RSU	9,367,355	9,499,076	10,139,066	14,748,816	$ 4,750.18	$ 4,876.32	$ 5,278.01	$ 7,857.65
USAO	6,507,957	6,931,808	7,378,132	7,925,322	$ 4,618.85	$ 5,332.16	$ 6,179.34	$ 6,443.35
Four-Year Universities	191,136,766	210,838,429	228,908,345	260,076,523	$ 4,572.76	$ 5,295.59	$ 5,802.64	$ 6,232.21
CASC	4,652,436	5,115,668	5,546,202	6,275,786	$ 4,260.47	$ 4,155.70	$ 3,925.13	$ 4,557.58
CONNORS	6,024,457	6,628,673	6,868,498	7,497,138	$ 3,206.20	$ 3,981.18	$ 4,471.68	$ 4,745.02
EASTERN	6,446,428	6,792,225	7,465,586	8,195,655	$ 4,476.69	$ 4,904.13	$ 5,769.39	$ 5,977.87
MURRAY	4,620,447	5,137,797	5,971,094	6,510,462	$ 3,979.71	$ 4,190.70	$ 4,803.78	$ 5,254.61
NEOAMC	8,848,816	9,244,312	9,643,193	10,415,876	$ 5,076.77	$ 5,291.54	$ 5,662.47	$ 5,773.77
NOC	5,273,466	6,238,984	6,737,999	7,321,683	$ 3,428.78	$ 4,027.75	$ 4,061.48	$ 4,083.48
OCCC	18,644,294	21,076,071	23,149,734	24,744,292	$ 3,359.33	$ 3,897.20	$ 4,293.35	$ 4,569.58
REDLANDS	4,218,063	4,647,243	4,914,041	5,235,145	$ 3,468.80	$ 3,931.68	$ 4,415.13	$ 4,474.48
ROSE	20,674,943	22,901,117	24,256,268	24,455,894	$ 4,272.57	$ 5,248.94	$ 5,876.03	$ 5,804.86
SEMINOLE	4,351,293	4,546,631	4,853,883	5,538,827	$ 3,635.17	$ 4,171.22	$ 4,231.81	$ 4,307.02
TCC	48,065,696	51,356,883	53,821,441	47,172,992	$ 4,955.23	$ 5,629.39	$ 6,017.60	$ 5,432.17
WOSC	4,337,059	4,575,946	4,823,454	5,378,828	$ 4,461.99	$ 5,073.11	$ 4,559.03	$ 3,864.10
Two-Year Colleges	145,524,753	157,760,626	168,190,459	158,742,578	$ 4,242.83	$ 4,806.99	$ 5,166.98	$ 5,067.76
ALL INSTITUTIONS	616,903,738	700,290,061	751,750,307	787,032,676	$ 5,654.12	$ 6,568.65	$ 7,013.64	$ 7,186.07
Annual Dollar Amt Change		83,386,323	51,460,246	35,282,369		$ 914.53	$ 445.00	$ 172.43
Annual Percent Change		13.5%	7.3%	4.7%		16.2%	6.8%	2.5%
Dollar & Percent Change, FY96-FY99			170,128,938	27.6%			$ 1,531.95	27.1%

FIGURE 3. FOUR-YEAR TRENDS IN TOTAL INCOME BY SOURCE, 1995-96 - 1998-99



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Student Fees. Considering all institutions as a whole, the proportion of E&G income from student fees decreased from 26.6 percent to 25.3 percent over the four-year period covered by this report. Student fee revenue increased 14.8 percent in 1996-97, 8.3 percent in 1997-98, and decreased 2.6 percent in 1998-99. Total student fee revenue increased by 21.1 percent over the period compared to an increase of 31.6 percent in state appropriations.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
Student Fees	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	39,066,737	52,105,389	57,843,748	59,079,283	26.1%	29.6%	30.3%	28.4%	$2,206.16	$2,889.45	$3,061.00	$3,066.98
OSU	32,579,127	45,068,710	49,694,642	38,074,087	24.9%	28.9%	30.4%	23.8%	$2,129.22	$2,826.51	$3,051.18	$2,713.10
Comprehensive Univ	71,645,864	97,174,099	107,538,390	97,153,370	25.6%	29.3%	30.3%	26.4%	$2,170.49	$2,859.91	$3,056.46	$2,864.14
UCO	21,482,619	20,713,092	21,220,026	21,603,475	41.9%	36.7%	35.1%	33.6%	$1,814.87	$1,873.30	$1,967.73	$1,986.16
ECU	5,056,939	4,799,457	5,178,415	5,068,513	29.6%	26.3%	26.0%	24.5%	$1,314.17	$1,262.02	$1,383.86	$1,401.30
NSU	9,190,107	9,309,212	10,048,577	10,699,513	29.3%	26.6%	26.0%	24.9%	$1,324.80	$1,348.97	$1,493.10	$1,552.23
NWOSU	1,983,397	2,626,155	2,960,774	3,209,109	26.5%	24.4%	25.5%	26.2%	$1,330.25	$1,811.14	$1,940.22	$2,011.98
SEOSU	4,666,922	4,459,529	4,831,826	4,948,336	27.5%	24.9%	25.3%	24.2%	$1,372.62	$1,357.13	$1,448.39	$1,480.21
SWOSU	6,383,689	6,115,315	6,638,756	7,011,101	28.3%	25.8%	25.9%	25.7%	$1,409.51	$1,518.58	$1,563.53	$1,505.17
CAMERON	5,847,524	6,053,361	6,251,977	5,951,285	30.4%	27.7%	27.0%	23.8%	$1,303.21	$1,449.56	$1,503.24	$1,483.74
LANGSTON	3,185,801	3,280,482	3,530,214	3,434,180	26.1%	24.0%	22.3%	20.6%	$1,174.71	$1,215.89	$1,307.97	$1,310.76
PANHANDLE	1,730,229	1,287,316	1,772,791	1,867,604	26.9%	20.2%	24.3%	24.1%	$1,505.86	$1,153.51	$1,716.16	$1,849.11
RSU	2,522,777	2,052,493	2,114,295	4,782,562	26.9%	21.6%	20.9%	32.4%	$1,279.30	$1,053.64	$1,100.62	$2,547.98
USAO	1,706,179	1,564,030	1,547,634	1,604,773	26.2%	22.6%	21.0%	20.2%	$1,210.91	$1,203.10	$1,296.18	$1,304.69
Four-Year Universities	61,233,406	60,207,949	63,980,990	70,180,451	32.0%	28.6%	28.0%	27.0%	$1,464.95	$1,512.23	$1,621.87	$1,681.73
CASC	732,985	811,563	904,052	992,830	15.8%	15.9%	16.3%	15.8%	$ 671.23	$ 659.27	$ 639.81	$ 721.01
CONNORS	1,593,537	1,531,359	1,504,228	1,510,227	26.5%	23.1%	21.9%	20.1%	$ 848.08	$ 919.74	$ 979.32	$ 955.84
EASTERN	1,039,892	922,552	1,164,287	1,168,742	16.1%	13.6%	15.6%	14.3%	$ 722.15	$ 666.10	$ 899.76	$ 852.47
MURRAY	1,181,891	1,328,804	1,450,441	1,441,268	25.6%	25.9%	24.3%	22.1%	$1,017.99	$1,083.85	$1,166.89	$1,163.25
NEOAMC	1,548,742	1,505,810	1,709,281	1,881,067	17.5%	16.3%	17.7%	18.1%	$ 888.55	$ 861.94	$1,003.69	$1,042.72
NOC	1,407,860	1,453,585	1,587,253	1,644,588	26.7%	23.3%	23.6%	22.5%	$ 915.38	$ 938.40	$ 956.75	$ 917.23
OCCC	4,911,659	5,157,729	5,506,228	5,572,378	26.3%	24.5%	23.8%	22.5%	$ 884.98	$ 953.72	$1,021.18	$1,029.06
REDLANDS	1,152,981	1,039,196	1,074,261	1,087,115	27.3%	22.4%	21.9%	20.8%	$ 948.18	$ 879.18	$ 965.19	$ 929.16
ROSE	4,609,494	4,533,795	4,430,978	4,596,644	22.3%	19.8%	18.3%	18.8%	$ 952.57	$1,039.15	$1,073.40	$1,091.06
SEMINOLE	1,037,965	955,913	1,045,072	1,211,552	23.9%	21.0%	21.5%	21.9%	$ 867.14	$ 876.98	$ 911.14	$ 942.11
TCC	8,736,711	9,014,043	9,214,590	9,291,712	18.2%	17.6%	17.1%	19.7%	$ 900.69	$ 988.06	$1,030.25	$1,069.98
WOSC	871,457	804,947	937,832	1,100,112	20.1%	17.6%	19.4%	20.5%	$ 896.56	$ 892.40	$ 886.42	$ 790.31
Two-Year Colleges	31,347,951	31,111,789	32,642,798	31,498,235	21.5%	19.7%	19.4%	19.8%	$ 913.96	$ 947.98	$1,002.82	$1,005.56
ALL INSTITUTIONS	164,227,221	188,493,837	204,162,178	198,832,056	26.6%	26.9%	27.2%	25.3%	$1,505.19	$1,768.05	$1,904.78	$1,815.45
Annual Dollar Amt Change		24,266,616	15,668,341	(5,330,122)						$ 262.86	$ 136.73	$ (89.33)
Annual Percent Change		14.8%	8.3%	-2.6%						17.5%	7.7%	-4.7%
Dollar & Percent Change, FY96-FY99			34,604,835	21.1%							$ 310.26	20.6%

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State Appropriations. Considering all 25 institutions, the proportion of E&G income from state appropriations increased from 62.9 percent in 1995-96 to 64.8 percent in 1998-99. The comprehensive universities decreased from 61.7 percent to 60.0 percent; the four-year universities increased from 65.0 percent to 69.8 percent; and the two-year colleges increased from 62.3 percent to 68.0 percent. The proportion of income from state appropriations over the four-year period decreased for 9 institutions, whereas in the prior year, 1997-98, 11 institutions experienced decreased state funds as a percent of total budget.

Total state appropriations to institutions increased by 31.6 percent during the four years: 12.1 percent increase in 1996-97; 7.8 percent increase in 1997-98, and a 8.9 percent increase in 1998-99.

State appropriations per FTE student in 1998-99 increased $1,105.19 or 31.1 percent in comparison to 1995-96. The increases in state appropriations per FTE student from 1997-98 to 1998-99 at comprehensive universities, four-year universities and two-year colleges, respectively, were 4.0 percent, 9.7 percent, and 4.6 percent.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
State Appropriations	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	85,882,816	96,542,785	104,280,747	113,369,295	57.4%	54.9%	54.6%	54.4%	$ 4,849.94	$ 5,353.67	$ 5,518.38	$ 5,885.34
OSU	87,147,428	93,722,959	100,796,202	107,587,710	66.7%	60.1%	61.6%	67.3%	$ 5,695.54	$ 5,877.89	$ 6,188.75	$ 6,253.65
Comprehensive Univ	173,030,244	190,265,744	205,076,949	220,957,005	61.7%	57.4%	57.8%	60.0%	$ 5,241.91	$ 5,599.67	$ 5,828.70	$ 6,059.09
UCO	28,831,289	34,342,145	38,112,351	41,879,064	56.2%	60.9%	63.1%	65.1%	$ 2,435.69	$ 3,105.92	$ 3,534.16	$ 3,850.24
ECU	11,700,003	13,058,879	14,106,494	15,270,257	68.5%	71.5%	70.9%	73.7%	$ 3,040.54	$ 3,433.84	$ 3,769.77	$ 4,221.80
NSU	21,000,376	24,017,214	25,991,018	29,955,499	66.9%	68.6%	67.3%	69.7%	$ 3,027.30	$ 3,480.25	$ 3,861.96	$ 4,345.79
NWOSU	5,348,887	7,723,986	8,255,038	8,844,825	71.5%	71.7%	71.0%	72.3%	$ 3,587.45	$ 5,326.89	$ 5,409.59	$ 5,545.34
SEOSU	11,547,862	12,622,576	13,670,214	14,823,626	68.1%	70.6%	71.5%	72.5%	$ 3,396.43	$ 3,841.32	$ 4,097.79	$ 4,434.23
SWOSU	15,771,808	17,224,001	18,493,010	19,844,757	69.9%	72.6%	72.2%	72.8%	$ 3,482.40	$ 4,277.13	$ 4,355.40	$ 4,260.36
CAMERON	13,090,078	15,554,935	16,750,435	18,494,864	68.1%	71.2%	72.4%	74.1%	$ 2,917.33	$ 3,724.84	$ 4,027.52	$ 4,611.04
LANGSTON	7,608,030	8,690,939	9,785,667	10,848,073	62.3%	63.6%	61.9%	65.1%	$ 2,805.32	$ 3,221.25	$ 3,625.66	$ 4,140.49
PANHANDLE	4,626,817	4,981,773	5,441,473	5,860,511	71.9%	78.3%	74.5%	75.7%	$ 4,026.82	$ 4,463.95	$ 5,267.64	$ 5,802.49
RSU	6,387,744	7,195,751	7,626,831	9,351,367	68.2%	75.8%	75.2%	63.4%	$ 3,239.22	$ 3,693.92	$ 3,970.24	$ 4,982.08
USAO	4,656,630	5,247,959	5,740,036	6,241,111	71.6%	75.7%	77.8%	78.7%	$ 3,304.92	$ 4,036.89	$ 4,807.40	$ 5,074.07
Four-Year Universities	124,181,780	143,464,407	156,345,736	181,413,954	65.0%	68.0%	68.3%	69.8%	$ 2,970.93	$ 3,603.37	$ 3,963.24	$ 4,347.22
CASC	3,387,737	3,823,700	4,026,659	4,555,746	72.8%	74.7%	72.6%	72.6%	$ 3,102.32	$ 3,106.17	$ 2,849.72	$ 3,308.46
CONNORS	4,207,786	4,794,526	5,021,395	5,386,213	69.8%	72.3%	73.1%	71.8%	$ 2,239.38	$ 2,879.60	$ 3,269.14	$ 3,409.00
EASTERN	4,420,991	4,833,399	5,157,993	5,566,374	68.6%	71.2%	69.1%	67.9%	$ 3,070.13	$ 3,489.82	$ 3,986.08	$ 4,060.08
MURRAY	3,195,482	3,478,679	3,708,498	4,120,048	69.2%	67.7%	62.1%	63.3%	$ 2,752.35	$ 2,837.42	$ 2,983.51	$ 3,325.30
NEOAMC	7,210,374	7,645,771	7,848,565	8,156,272	81.5%	82.7%	81.4%	78.3%	$ 4,136.76	$ 4,376.51	$ 4,608.67	$ 4,521.22
NOC	3,803,832	4,235,083	4,542,793	5,033,556	72.1%	67.9%	67.4%	68.7%	$ 2,473.23	$ 2,734.08	$ 2,738.27	$ 2,807.34
OCCC	11,540,263	13,450,688	14,647,554	16,200,388	61.9%	63.8%	63.3%	65.5%	$ 2,079.33	$ 2,487.18	$ 2,716.53	$ 2,991.76
REDLANDS	2,696,973	3,190,352	3,367,241	3,639,951	63.9%	68.7%	68.5%	69.5%	$ 2,217.91	$ 2,699.11	$ 3,025.37	$ 3,111.07
ROSE	15,191,947	16,378,107	17,495,046	18,598,814	73.5%	71.5%	72.1%	76.1%	$ 3,139.48	$ 3,753.86	$ 4,238.14	$ 4,414.62
SEMINOLE	3,185,041	3,462,391	3,625,356	3,975,839	73.2%	76.2%	74.7%	71.8%	$ 2,660.85	$ 3,176.51	$ 3,160.73	$ 3,091.63
TCC	22,004,958	24,720,857	26,413,822	28,587,072	45.8%	48.1%	49.1%	60.6%	$ 2,268.55	$ 2,709.73	$ 2,953.24	$ 3,291.92
WOSC	3,409,388	3,733,515	3,861,530	4,181,416	78.6%	81.6%	80.1%	77.7%	$ 3,507.60	$ 4,139.15	$ 3,649.84	$ 3,003.89
Two-Year Colleges	90,642,516	100,942,819	107,343,283	108,001,689	62.3%	64.0%	63.8%	68.0%	$ 2,642.72	$ 3,075.74	$ 3,297.70	$ 3,447.89
ALL INSTITUTIONS	387,854,540	434,672,970	468,765,968	510,372,648	62.9%	62.1%	62.4%	64.8%	$ 3,554.81	$ 4,077.19	$ 4,373.47	$ 4,660.00
Annual Dollar Amt Change		46,818,430	34,092,998	41,606,680						$ 522.38	$ 296.28	$ 286.53
Annual Percent Change		12.1%	7.8%	8.9%						14.7%	7.3%	6.6%
Dollar & Percent Change, FY96-FY99			122,518,108	31.6%							$ 1,105.19	31.1%

Gifts and Grants. The total amount of income from gifts and grants in Oklahoma's state-supported institutions increased by $16,239,839 from 1995-96 to 1998-99, an increase of 70.1 percent over the four-year period. Approximately 69.9 percent of the gifts and grants revenue was reported by the comprehensive universities and only one institution reported no income in this category for 1998-99.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
Gifts and Grants	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	12,111,618	13,351,209	14,511,583	21,260,847	8.1%	7.6%	7.6%	10.2%	$ 683.96	$ 740.38	$ 767.93	$ 1,103.71
OSU	3,989,723	9,512,519	5,931,278	6,270,204	3.1%	6.1%	3.6%	3.9%	$ 260.75	$ 596.58	$ 364.17	$ 364.46
Comprehensive Univ	16,101,341	22,863,728	20,442,861	27,531,051	5.7%	6.9%	5.8%	7.5%	$ 487.79	$ 672.90	$ 581.03	$ 754.96
UCO	57,371	319,031	246,182	11,550	0.1%	0.6%	0.4%	0.0%	$ 4.85	$ 28.85	$ 22.83	$ 1.06
ECU	271,724	359,775	542,484	329,196	1.6%	2.0%	2.7%	1.6%	$ 70.61	$ 94.60	$ 144.97	$ 91.01
NSU	987,413	1,378,017	2,409,445	2,157,068	3.1%	3.9%	6.2%	5.0%	$ 142.34	$ 199.68	$ 358.02	$ 312.94
NWOSU	54,609	67,097	73,942	72,092	0.7%	0.6%	0.6%	0.6%	$ 36.63	$ 46.27	$ 48.45	$ 45.20
SEOSU	682,934	557,306	560,567	628,584	4.0%	3.1%	2.9%	3.1%	$ 200.86	$ 169.60	$ 168.04	$ 188.03
SWOSU	167,084	198,375	247,862	262,177	0.7%	0.8%	1.0%	1.0%	$ 36.89	$ 49.26	$ 58.38	$ 56.29
CAMERON	66,672	54,070	500	282,536	0.3%	0.2%	0.0%	1.1%	$ 14.86	$ 12.95	$ 0.12	$ 70.44
LANGSTON	1,333,606	1,619,720	2,436,994	2,289,233	10.9%	11.9%	15.4%	13.7%	$ 491.74	$ 600.34	$ 902.92	$ 873.75
PANHANDLE	0	1,800	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ 1.61	$ -	$ -
RSU	312,456	175,455	372,185	540,207	3.3%	1.8%	3.7%	3.7%	$ 158.45	$ 90.07	$ 193.75	$ 287.80
USAO	60,115	70,047	45,981	39,412	0.9%	1.0%	0.6%	0.5%	$ 42.67	$ 53.88	$ 38.51	$ 32.04
Four-Year Universities	3,681,528	4,625,238	6,563,957	6,612,055	1.9%	2.2%	2.9%	2.5%	$ 88.08	$ 116.17	$ 166.39	$ 158.44
CASC	518,057	432,586	577,106	687,509	11.1%	8.5%	10.4%	11.0%	$ 474.41	$ 351.41	$ 408.43	$ 499.28
CONNORS	101,445	234,716	248,467	465,152	1.7%	3.5%	3.6%	6.2%	$ 53.99	$ 140.97	$ 161.76	$ 294.40
EASTERN	899,204	901,907	1,022,850	1,364,352	13.9%	13.3%	13.7%	16.6%	$ 624.45	$ 651.20	$ 790.46	$ 995.15
MURRAY	84,662	141,169	474,004	765,932	1.8%	2.7%	7.9%	11.8%	$ 72.92	$ 115.15	$ 381.34	$ 618.19
NEOAMC	0	0	0	69,727	0.0%	0.0%	0.0%	0.7%	$ -	$ -	$ -	$ 38.65
NOC	0	0	576,366	605,625	0.0%	0.0%	8.6%	8.3%	$ -	$ -	$ 347.42	$ 337.77
OCCC	42,035	48,490	61,306	69,806	0.2%	0.2%	0.3%	0.3%	$ 7.57	$ 8.97	$ 11.37	$ 12.89
REDLANDS	319,072	255,804	352,120	476,744	7.6%	5.5%	7.2%	9.1%	$ 262.39	$ 216.42	$ 316.37	$ 407.47
ROSE	118,908	122,351	135,381	220,586	0.6%	0.5%	0.6%	0.9%	$ 24.57	$ 28.04	$ 32.80	$ 52.36
SEMINOLE	38,142	49,362	129,659	218,811	0.9%	1.1%	2.7%	4.0%	$ 31.86	$ 45.29	$ 113.04	$ 170.15
TCC	899,392	138,951	29,437	214,843	1.9%	0.3%	0.1%	0.5%	$ 92.72	$ 15.23	$ 3.29	$ 24.74
WOSC	41,310	25,871	9,718	95,195	1.0%	0.6%	0.2%	1.8%	$ 42.50	$ 28.68	$ 9.19	$ 68.39
Two-Year Colleges	3,374,683	2,526,662	3,988,599	5,254,282	2.3%	1.6%	2.4%	3.3%	$ 98.39	$ 76.99	$ 122.53	$ 167.74
ALL INSTITUTIONS	23,157,552	30,015,628	30,995,417	39,397,388	3.8%	4.3%	4.1%	5.0%	$ 212.25	$ 281.54	$ 289.18	$ 359.72
Dollar & Percent Change, FY96 - FY99			16,239,836	70.1%								

Tier Percent of Total, FY99		
	Comprehensive	69.9%
	Four-Year	16.8%
	Two-Year	13.3%

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Sales and Services of Educational Departments. Included in this category are proceeds from such items as the sale of departmental publications, products or services, and other incidental income of educational departments. The total amount of Sales and Services of Educational Departments decreased $73,771 or 30.9 percent over the four-year period. The number of institutions reporting Sales and Services of Educational Departments over the four-year period increased from nine to eleven.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Sales & Services of Educational Departments	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OSU	129,073	118,956	135,006	122,306	0.1%	0.1%	0.1%	0.1%	$ 8.44	$ 7.46	$ 8.29	$ 7.11
Comprehensive Univ	129,073	118,956	135,006	122,306	0.0%	0.0%	0.0%	0.0%	$ 3.91	$ 3.50	$ 3.84	$ 3.35
UCO	16,559	23,623	20,843	19,621	0.0%	0.0%	0.0%	0.0%	$ 1.40	$ 2.14	$ 1.93	$ 1.80
ECU	1,196	1,442	842	465	0.0%	0.0%	0.0%	0.0%	$ 0.31	$ 0.38	$ 0.23	$ 0.13
NSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NWOSU	12,491	9,438	5,810	6,572	0.2%	0.1%	0.0%	0.1%	$ 8.38	$ 6.51	$ 3.81	$ 4.12
SEOSU	8,283	6,147	4,516	3,557	0.0%	0.0%	0.0%	0.0%	$ 2.44	$ 1.87	$ 1.35	$ 1.06
SWOSU	32,508	528	603	3,042	0.1%	0.0%	0.0%	0.0%	$ 7.18	$ 0.13	$ 0.14	$ 0.65
CAMERON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	9,596	0	0	373	0.1%	0.0%	0.0%	0.0%	$ 8.35	$ -	$ -	$ 0.37
RSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Four-Year Universities	80,633	41,178	32,614	33,630	0.0%	0.0%	0.0%	0.0%	$ 1.93	$ 1.03	$ 0.83	$ 0.81
CASC	0	0	0	235	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ 0.17
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	4,577	4,924	9,453	3,909	0.1%	0.1%	0.1%	0.0%	$ 3.18	$ 3.56	$ 7.31	$ 2.85
MURRAY	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	1,325	448	432	150	0.0%	0.0%	0.0%	0.0%	$ 0.86	$ 0.29	$ 0.26	$ 0.08
OCCC	23,117	4,007	3,053	4,724	0.1%	0.0%	0.0%	0.0%	$ 4.17	$ 0.74	$ 0.57	$ 0.87
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	29,019	9,379	12,938	9,018	0.0%	0.0%	0.0%	0.0%	$ 0.85	$ 0.29	$ 0.40	$ 0.29
ALL INSTITUTIONS	238,725	169,513	180,558	164,954	0.0%	0.0%	0.0%	0.0%	$ 2.19	$ 1.59	$ 1.68	$ 1.51
Dollar & Percent Change, FY96 - FY99			(73,771)	-30.9%								

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Organized Activities Related to Educational Departments. Organized Activities operated in connection with instructional departments are primarily for providing professional training to students. Organized activities are not expected to return revenue equal to or greater than the cost of the activities. In 1998-99 revenues from organized activities were $2,042,063. Income from this source remains at 0.3 percent as a proportion of total income for all institutions. Fourteen institutions reported revenue in this category.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
Organized Activities	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	113,129	86,371	79,596	76,532	0.1%	0.0%	0.0%	0.0%	$ 6.39	$ 4.79	$ 4.21	$ 3.97
OSU	933,789	1,160,778	1,313,677	1,397,708	0.7%	0.7%	0.8%	0.9%	$ 61.03	$ 72.80	$ 80.66	$ 81.24
Comprehensive Univ	1,046,918	1,247,149	1,393,273	1,474,240	0.4%	0.4%	0.4%	0.4%	$ 31.72	$ 36.70	$ 39.60	$ 40.43
UCO	79,023	20,562	22,606	22,996	0.2%	0.0%	0.0%	0.0%	$ 6.68	$ 1.86	$ 2.10	$ 2.11
ECU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	8,604	7,442	7,594	13,241	0.0%	0.0%	0.0%	0.0%	$ 1.24	$ 1.08	$ 1.13	$ 1.92
NWOSU	21,380	45,487	15,283	13,050	0.3%	0.4%	0.1%	0.1%	$ 14.34	$ 31.37	$ 10.02	$ 8.18
SEOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	0	39,316	39,746	0	0.0%	0.2%	0.2%	0.0%	$ -	$ 9.76	$ 9.36	$ -
CAMERON	10,975	9,900	9,600	10,050	0.1%	0.0%	0.0%	0.0%	$ 2.45	$ 2.37	$ 2.31	$ 2.51
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	27,232	55,886	52,925	4,922	0.4%	0.9%	0.7%	0.1%	$ 23.70	$ 50.08	$ 51.23	$ 4.87
RSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	9,535	9,375	10,965	11,315	0.1%	0.1%	0.1%	0.1%	$ 6.77	$ 7.21	$ 9.18	$ 9.20
Four-Year Universities	156,749	187,968	158,719	75,574	0.1%	0.1%	0.1%	0.0%	$ 3.75	$ 4.72	$ 4.02	$ 1.81
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	11,079	389	245	1,427	0.2%	0.0%	0.0%	0.0%	$ 5.90	$ 0.23	$ 0.16	$ 0.90
EASTERN	48,401	100,579	87,815	74,077	0.8%	1.5%	1.2%	0.9%	$ 33.61	$ 72.62	$ 67.86	$ 54.03
MURRAY	84,179	63,354	75,166	65,909	1.8%	1.2%	1.3%	1.0%	$ 72.51	$ 51.68	$ 60.47	$ 53.20
NEOAMC	22,284	18,752	12,989	29,491	0.3%	0.2%	0.1%	0.3%	$ 12.78	$ 10.73	$ 7.63	$ 16.35
NOC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OCCC	0	0	174,288	180,073	0.0%	0.0%	0.8%	0.7%	$ -	$ -	$ 32.32	$ 33.25
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	8,801	15,677	94,635	141,272	0.0%	0.0%	0.2%	0.3%	$ 0.91	$ 1.72	$ 10.58	$ 16.27
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	174,744	198,751	445,138	492,249	0.1%	0.1%	0.3%	0.3%	$ 5.09	$ 6.06	$ 13.68	$ 15.71
ALL INSTITUTIONS	1,378,411	1,633,868	1,997,130	2,042,063	0.2%	0.2%	0.3%	0.3%	$ 12.63	$ 15.33	$ 18.63	$ 18.65

Other Sources of Income. This category includes local tax revenue, income from parking permits and fines, fees for certified copies of records, and like items not reported elsewhere. The proportion of income for the State System from other sources was 4.6 percent for 1998-99, a decline from 6.5 percent in 1995-96.

Total revenue from this source decreased by 10.1 percent over the four-year period. Other sources of income increased 14.7 percent at the comprehensive universities, decreased 2.3 percent at the four-year universities, and decreased 33.5 percent at the two-year colleges. The two-year colleges reported 36.8 percent of revenue in this category, due primarily to local tax revenue at the three urban colleges.

From 1995-96 to 1998-99 income per student from this source increased from $554.05 to $575.19 at the comprehensive universities, decreased from $43.13 to $42.20 at the four-year universities and decreased from $581.82 to $423.53 at the two-year colleges.

For the three urban two-year colleges (OCCC, Rose, TCC), local tax revenues comprise approximately 35.3 percent of total other income for the system.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

	Amount					Percent of Educ'l & Gen'l				Amount per FTE Student			
Other Sources	1995-96	1996-97	1997-98	1998-99	% of Total	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	12,483,891	13,723,460	14,418,666	14,514,286		8.3%	7.8%	7.5%	7.0%	$ 704.99	$ 761.02	$ 763.01	$ 753.48
OSU	5,804,888	6,297,870	5,646,358	6,461,317		4.4%	4.0%	3.5%	4.0%	$ 379.38	$ 394.97	$ 346.68	$ 375.57
Comprehensive Univ	18,288,779	20,021,330	20,065,024	20,975,603	58.3%	6.5%	6.0%	5.7%	5.7%	$ 554.05	$ 589.24	$ 570.29	$ 575.19
UCO	852,458	962,650	760,354	812,713		1.7%	1.7%	1.3%	1.3%	$ 72.02	$ 87.06	$ 70.51	$ 74.72
ECU	41,069	33,416	56,270	40,719		0.2%	0.2%	0.3%	0.2%	$ 10.67	$ 8.79	$ 15.04	$ 11.26
NSU	206,062	322,703	188,232	181,214		0.7%	0.9%	0.5%	0.4%	$ 29.70	$ 46.76	$ 27.97	$ 26.29
NWOSU	57,048	300,905	317,290	94,850		0.8%	2.8%	2.7%	0.8%	$ 38.26	$ 207.52	$ 207.92	$ 59.47
SEOSU	52,361	231,154	55,880	47,367		0.3%	1.3%	0.3%	0.2%	$ 15.40	$ 70.35	$ 16.75	$ 14.17
SWOSU	202,126	154,508	185,778	154,724		0.9%	0.7%	0.7%	0.6%	$ 44.63	$ 38.37	$ 43.75	$ 33.22
CAMERON	202,444	161,441	126,229	232,116		1.1%	0.7%	0.5%	0.9%	$ 45.12	$ 38.66	$ 30.35	$ 57.87
LANGSTON	75,298	66,690	63,667	82,348		0.6%	0.5%	0.4%	0.5%	$ 27.76	$ 24.72	$ 23.59	$ 31.43
PANHANDLE	38,306	37,825	39,113	11,417		0.6%	0.6%	0.5%	0.1%	$ 33.34	$ 33.89	$ 37.86	$ 11.30
RSU	144,378	75,377	25,755	74,680		1.5%	0.8%	0.3%	0.5%	$ 73.21	$ 38.69	$ 13.41	$ 39.79
USAO	75,498	40,397	33,516	28,711		1.2%	0.6%	0.5%	0.4%	$ 53.58	$ 31.07	$ 28.07	$ 23.34
Four-Year Universities	1,802,670	2,311,689	1,826,329	1,760,859	4.9%	0.9%	1.1%	0.8%	0.7%	$ 43.13	$ 58.06	$ 46.30	$ 42.20
CASC	13,657	47,819	38,385	39,466		0.3%	0.9%	0.7%	0.6%	$ 12.51	$ 38.85	$ 27.17	$ 28.66
CONNORS	110,610	67,683	94,163	134,119		1.8%	1.0%	1.4%	1.8%	$ 58.87	$ 40.65	$ 61.30	$ 84.89
EASTERN	33,363	28,864	23,188	18,201		0.5%	0.4%	0.3%	0.2%	$ 23.17	$ 20.84	$ 17.92	$ 13.28
MURRAY	74,233	125,791	262,985	117,305		1.6%	2.4%	4.4%	1.8%	$ 63.94	$ 102.60	$ 211.57	$ 94.68
NEOAMC	67,416	73,979	72,358	58,963		0.8%	0.8%	0.8%	0.6%	$ 38.68	$ 42.35	$ 42.49	$ 32.68
NOC	60,449	549,868	31,155	37,764		1.1%	8.8%	0.5%	0.5%	$ 39.30	$ 354.98	$ 18.78	$ 21.06
OCCC	2,127,220	2,415,157	2,757,305	2,716,923		11.4%	11.5%	11.9%	11.0%	$ 383.28	$ 446.59	$ 511.37	$ 501.74
REDLANDS	49,037	161,891	120,419	31,335		1.2%	3.5%	2.5%	0.6%	$ 40.33	$ 136.96	$ 108.19	$ 26.78
ROSE	754,594	1,866,864	2,194,863	1,039,850		3.6%	8.2%	9.0%	4.3%	$ 155.94	$ 427.89	$ 531.70	$ 246.82
SEMINOLE	90,145	78,965	53,796	132,625		2.1%	1.7%	1.1%	2.4%	$ 75.31	$ 72.44	$ 46.90	$ 103.13
TCC	16,415,834	17,467,355	18,068,957	8,938,093		34.2%	34.0%	33.6%	18.9%	$1,692.35	$1,914.65	$2,020.23	$1,029.26
WOSC	14,904	11,613	14,374	2,105		0.3%	0.3%	0.3%	0.0%	$ 15.33	$ 12.87	$ 13.59	$ 1.51
Two-Year Colleges	19,955,840	22,971,226	23,757,703	13,266,749	36.8%	13.7%	14.6%	14.1%	8.4%	$ 581.82	$ 699.94	$ 729.86	$ 423.53
ALL INSTITUTIONS	40,047,289	45,304,245	45,649,056	36,003,211	100.0%	6.5%	6.5%	6.1%	4.6%	$ 367.05	$ 424.95	$ 425.89	$ 328.73

Dollar & Percent Change, FY96 - FY99	(4,044,078)	-10.1%
Comprehensive Tier	2,686,824	14.7%
Four-Year Tier	(41,811)	-2.3%
Two-Year College Tier	(6,689,091)	-33.5%

Urban Two-Year Colleges % Total	35.3%

IV. TRENDS IN EXPENDITURES FOR EDUCATIONAL AND GENERAL PURPOSES

The 25 State System institutions increased expenditures for Educational and General--Part I by $49,221,807 or 6.9 percent in 1998-99 over 1997-98. This was an increase from $716,638,877 to $765,860,684. Figure 4 classifies the E&G expenditures into ten functions for 1998-99.

It is generally desirable to devote the largest possible proportion of the institutional budget to instruction, academic support, and research with less emphasis given to institutional support, physical plant operation and maintenance. There are limitations in this general rule, since there is a point beyond which basic services to the institution can be unwisely sacrificed.

The proportion of institutions' E&G I expenditures spent for institutional support and institutional data processing was 9.9 percent for 1998-99. Comparatively, the proportion spent for instruction, academic support and academic data processing was 67.6 percent, research 3.0 percent, and public service 1.7 percent. Expenditures for student services were 6.0 percent and operation and maintenance of plant were 11.5 percent for 1998-99.

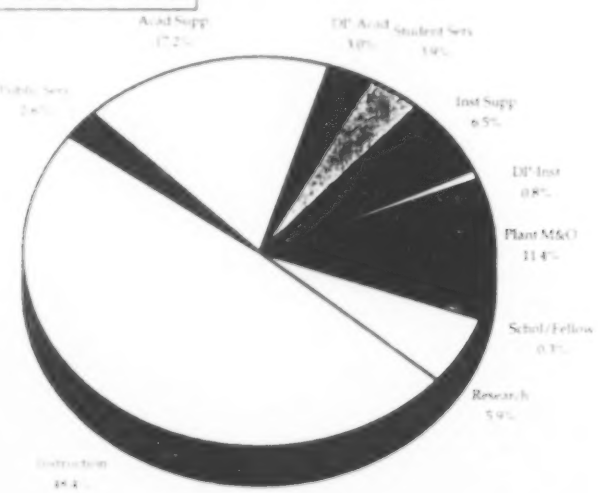
Tables 5 through 8 compare institutions' Educational and General Budget--Part I expenditure patterns. Table 5 shows the dollar amount of expenditures for the various functions for 1998-99. Table 6 shows expenditures for each function as a percentage of total expenditures. Table 7 shows the amount of expenditures per full-time-equivalent student for each of the functions. Table 8 compares expenditures by function and by institution.

Since fiscal year 1973, 62 O.S. 1991, Section 41.41 has required a special accounting function for data processing expenditures, and these are reported separately in Tables 5 through 8.

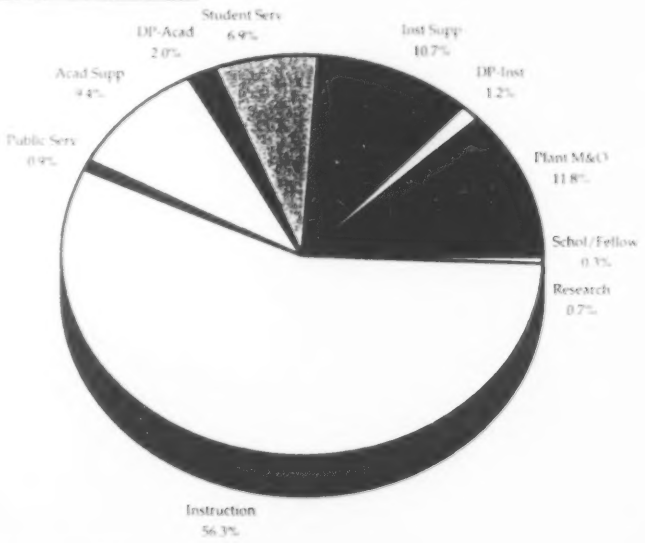
The 25 institutions spent $765,860,684 in 1998-99 for E&G--Part I purposes compared to $787,032,676 in revenue. (The difference is funds reserved for carry-over for future years.) Of the expenditure amount, 45.9 percent was spent by the two comprehensive universities, 32.4 percent by the 11 four-year universities and 21.7 percent by the 12 two-year colleges.

Figure 4. COMPARISON OF PROPORTIONS OF EDUCATIONAL AND GENERAL EXPENDITURES FOR 25 OKLAHOMA STATE-SUPPORTED COLLEGES AND UNIVERSITIES FOR EACH OF EIGHT FUNCTIONS FOR 1998-99

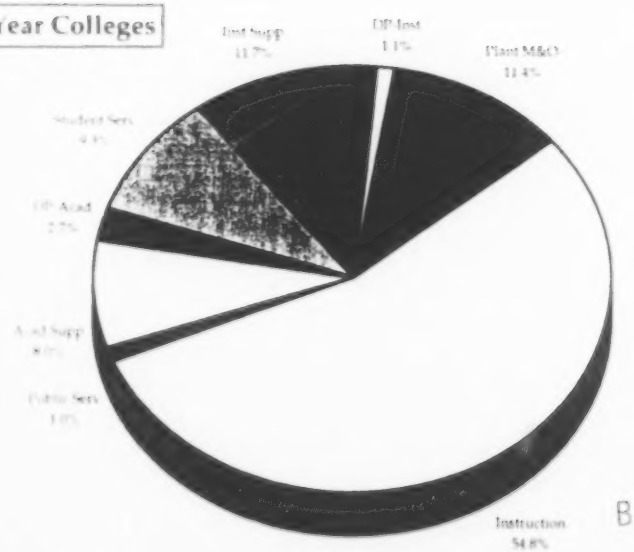
Comprehensive Universities



Four-Year Universities



Two-Year Colleges



All Institutions

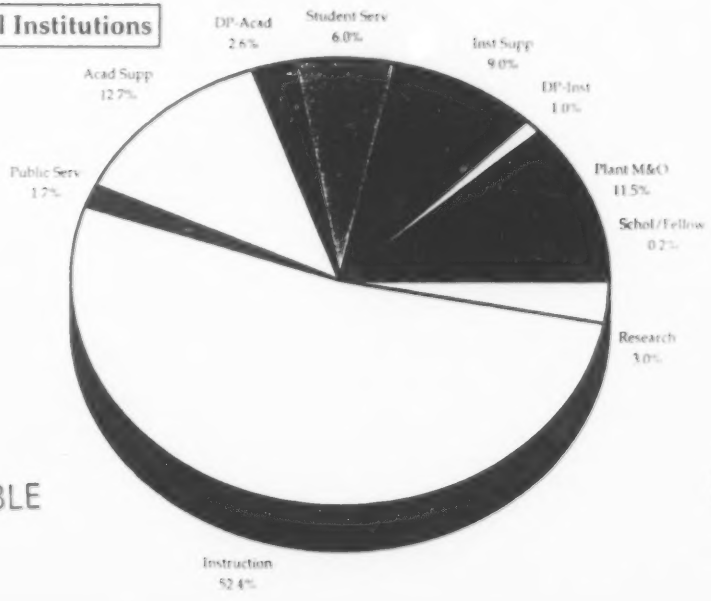


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TABLE 5

EXPENDITURES BY 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1998-99

Institution	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	$ 190,895,748	$ 97,758,392	$ 9,165,121	$ 6,369,471	$ 31,852,338	$ 6,050,843	$ 11,458,623	$ 20,306,673		$ 6,392,348	$ 1,541,939
OSU	160,881,741	72,493,496	11,711,863	2,683,391	28,583,470	7,671,872	11,359,864	19,906,458	1,028,832	4,208,683	1,233,812
Comprehensive Universities	$ 351,777,489	$ 170,251,888	$ 20,876,984	$ 9,052,862	$ 60,435,808	$ 13,722,715	$ 22,818,487	$ 40,213,131	$ 1,028,832	$ 10,601,031	$ 2,775,751
UCO	$ 60,661,246	$ 33,608,849	$ 428,038	$ 564,865	$ 6,684,186	$ 4,705,358	$ 6,180,251	$ 6,449,466		$ 1,303,720	$ 736,513
ECU	19,489,702	12,690,930	47,594	-	1,301,377	789,294	2,254,228	2,215,016		91,152	100,111
NSU	38,290,647	21,233,120	470,955	314,779	4,311,645	2,400,044	3,218,289	4,318,565		1,368,906	654,344
NWOSU	12,097,875	6,633,122	48,220	18,217	942,903	1,044,020	1,351,127	1,790,551	-	220,389	49,326
SEOSU	19,886,754	12,980,074	71,968	-	1,317,202	1,194,786	2,152,252	1,699,062	-	406,626	34,784
SWOSU	26,872,666	16,040,931	401,025	96,153	2,706,901	1,457,128	2,305,865	3,268,002		378,506	218,155
CAMERON	24,008,964	14,958,196	96,351	263,093	1,117,480	1,094,590	2,480,087	3,157,278	-	370,066	471,823
LANGSTON	17,431,684	8,989,220	-	862,480	1,487,450	1,672,543	1,780,176	1,809,415	648,686	-	181,714
PANHANDLE	6,926,743	3,194,207	-	-	627,653	890,519	1,013,446	1,034,971	-	100,759	65,188
RSU	14,479,547	5,531,484	-	6,084	2,044,494	1,198,501	2,572,187	2,333,422	-	529,624	263,751
USAO	7,633,242	3,699,391	129,484	6,667	653,871	696,562	1,081,197	1,125,359	-	155,194	85,517
Four-Year Universities	$ 247,779,070	$ 139,559,524	$ 1,693,635	$ 2,132,338	$ 23,225,162	$ 17,143,345	$ 26,389,105	$ 29,201,107	$ 648,686	$ 4,924,942	$ 2,861,226
CASC	$ 5,802,028	$ 3,016,349	$ -	$ -	$ 670,004	$ 552,167	$ 574,025	$ 781,759	$ -	$ 102,595	$ 105,129
CONNORS	7,661,016	3,050,796	-	-	1,156,827	1,232,749	823,095	1,236,144	-	154,695	6,710
EASTERN	8,193,007	3,538,967	-	627,270	1,080,396	830,907	942,706	992,195	-	79,298	101,268
MURRAY	6,189,391	2,838,277	-	160,541	1,057,441	475,298	861,899	646,101	-	64,691	85,143
NEOAMC	9,975,396	5,036,111	-	-	1,054,368	827,588	1,272,762	1,475,627	-	117,677	191,263
NOC	7,338,812	4,193,913	28,717	9,066	179,630	791,554	812,221	1,156,995	-	116,082	50,634
OCCC	23,353,485	13,667,719	-	-	1,455,818	1,797,783	2,729,028	2,702,574	-	869,026	131,537
REDLANDS	5,079,965	2,641,561	-	270,270	436,101	459,408	643,527	569,224	-	32,785	27,089
ROSE	24,419,589	14,375,409	-	34,907	1,838,993	1,703,928	2,906,066	2,597,633	-	835,538	127,115
SEMINOLE	5,477,601	2,707,418	-	117,496	403,052	621,505	877,915	593,212	-	85,444	71,559
TCC	57,320,726	33,306,413	-	422,592	3,591,015	5,331,924	6,141,474	5,672,558	-	1,958,485	896,265
WOSC	5,493,109	2,766,498	-	-	340,882	843,482	806,603	586,367	-	104,426	44,851
Two-Year Colleges	$ 166,304,125	$ 91,139,431	$ 28,717	$ 1,642,142	$ 13,264,527	$ 15,468,293	$ 19,391,321	$ 19,010,389	$ -	$ 4,520,742	$ 1,838,563
ALL INSTITUTIONS	$ 765,860,684	$ 400,950,843	$ 22,599,336	$ 12,827,342	$ 96,925,497	$ 46,334,353	$ 68,598,913	$ 88,424,627	$ 1,677,518	$ 20,046,715	$ 7,475,540

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Percentage Relationships of Expenditures

A number of factors cause the percentage relationships in Table 6 to vary among institutions, some of which remain outside direct control of the institutions themselves. John Dale Russell in his now classic The Finance of Higher Education, published in 1944, identifies three factors outside institutions' immediate control that make percentage variations almost inevitable: institutional size, location and adequacy of financing.

Generally, a small college must devote a larger share of its budget to functions such as institutional support and operation and maintenance of plant than does a larger institution. Certain basic administrative and physical plant services must be provided regardless of the size of the enrollment, and these services do not normally increase in proportion to increases in enrollment, once the basic level is established.

An institution's location may affect expenditures for physical plant operation and maintenance if it is situated in a large industrial or urban area with high labor costs. A rural institution might maintain the same level of service at a lower rate of expenditure.

Expenditures for all budget functions are affected by the degree of adequacy of institutional financing, but some more than others. If financing is inadequate, there may be a tendency to concentrate resources on the more directly productive institutional functions and less on the others. For example, Oklahoma colleges and universities have generally found it necessary over the years to allocate as much money as possible to faculty salaries and the least possible amount to operations and maintenance of the physical plant.

In addition to the three basic factors above that might result in differences in expenditure distribution to the various functions, there are other factors over which institutions exercise more direct control.

These factors usually reflect institutions' basic priorities and differences in institutional mission. For example, certain institutions might desire to put a considerable portion of their budget into research projects or extension programs. Others might desire to put little or no money into such activities.

Some institutions spend a greater part of their money for libraries than others, either because of the particular type of educational programs being conducted or because of a desire to maintain outstanding libraries. At other institutions, Section 13 and New College Funds or Section 13 Offset Funds may be used for library expenditures and would not appear in E&G I budgets.

These are two examples of many possible ways in which institutions' basic decisions can affect expenditure patterns.

The degree of operational efficiency of various institutional segments may account for differences in relative distribution of expenditures.

Funding Pressures and APRA

Beginning in 1990-91, the Oklahoma State Regents for Higher Education endorsed the "Program for Academic Excellence and Efficiency," an effort to "focus Oklahoma's scarce resources on programs of academic excellence to enhance student success." The Academic Planning and Resource Allocation (APRA) initiative is the result of the State Regents' directive as outlined in the 18-point plan for "Excellence and Efficiency."

APRA is well grounded in sound academic principles. APRA is a highly structured, tightly integrated planning system that orchestrates academic planning, institutional and system decision making and information management. Through the prioritizing of goals and objectives, APRA will allocate scarce resources to the college level courses that produce degree program graduates with the skills and competence to lead productive lives.

TABLE 6

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES TO TEN FUNCTIONS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	100.0%	51.2%	4.8%	3.3%	16.7%	3.2%	6.0%	10.6%	0.0%	3.3%	0.8%
OSU	100.0%	45.1%	7.3%	1.7%	17.8%	4.8%	7.1%	12.4%	0.6%	2.6%	0.8%
Comprehensive Universities	100.0%	48.4%	5.9%	2.6%	17.2%	3.9%	6.5%	11.4%	0.3%	3.0%	0.8%
UCO	100.0%	55.4%	0.7%	0.9%	11.0%	7.8%	10.2%	10.6%	0.0%	2.1%	1.2%
ECU	100.0%	65.1%	0.2%	0.0%	6.7%	4.0%	11.6%	11.4%	0.0%	0.5%	0.5%
NSU	100.0%	55.5%	1.2%	0.8%	11.3%	6.3%	8.4%	11.3%	0.0%	3.6%	1.7%
NWOSU	100.0%	54.8%	0.4%	0.2%	7.8%	8.6%	11.2%	14.8%	0.0%	1.8%	0.4%
SEOSU	100.0%	65.3%	0.4%	0.0%	6.8%	6.0%	10.8%	8.5%	0.0%	2.0%	0.2%
SWOSU	100.0%	59.7%	1.5%	0.4%	10.1%	5.4%	8.6%	12.2%	0.0%	1.4%	0.8%
CAMERON	100.0%	62.3%	0.4%	1.1%	4.7%	4.6%	10.3%	13.2%	0.0%	1.5%	2.0%
LANGSTON	100.0%	51.6%	0.0%	4.9%	8.5%	9.6%	10.2%	10.4%	3.7%	0.0%	1.0%
PANHANDLE	100.0%	46.1%	0.0%	0.0%	9.1%	12.9%	14.6%	14.9%	0.0%	1.5%	0.9%
RSU*	100.0%	38.2%	0.0%	0.0%	14.1%	8.3%	17.8%	16.1%	0.0%	3.7%	1.8%
USAO	100.0%	48.5%	1.7%	0.1%	8.6%	9.1%	14.2%	14.7%	0.0%	2.0%	1.1%
Four-Year Universities	100.0%	56.3%	0.7%	0.9%	9.4%	6.9%	10.7%	11.8%	0.3%	2.0%	1.2%
CASC	100.0%	52.0%	0.0%	0.0%	11.5%	9.5%	9.9%	13.5%	0.0%	1.8%	1.8%
CONNORS	100.0%	39.8%	0.0%	0.0%	15.1%	16.1%	10.7%	16.1%	0.0%	2.0%	0.1%
EASTERN	100.0%	43.2%	0.0%	7.7%	13.2%	10.1%	11.5%	12.1%	0.0%	1.0%	1.2%
MURRAY	100.0%	45.9%	0.0%	2.6%	17.1%	7.7%	13.9%	10.4%	0.0%	1.0%	1.4%
NEOAMC	100.0%	50.5%	0.0%	0.0%	10.6%	8.3%	12.8%	14.8%	0.0%	1.2%	1.9%
NOC	100.0%	57.1%	0.4%	0.1%	2.4%	10.8%	11.1%	15.8%	0.0%	1.6%	0.7%
OCCC	100.0%	58.5%	0.0%	0.0%	6.2%	7.7%	11.7%	11.6%	0.0%	3.7%	0.6%
REDLANDS	100.0%	52.0%	0.0%	5.3%	8.6%	9.0%	12.7%	11.2%	0.0%	0.6%	0.5%
ROSE	100.0%	58.9%	0.0%	0.1%	7.5%	7.0%	11.9%	10.6%	0.0%	3.4%	0.5%
SEMINOLE	100.0%	49.4%	0.0%	2.1%	7.4%	11.3%	16.0%	10.8%	0.0%	1.6%	1.3%
TCC	100.0%	58.1%	0.0%	0.7%	6.3%	9.3%	10.7%	9.9%	0.0%	3.4%	1.6%
WOSC	100.0%	50.4%	0.0%	0.0%	6.2%	15.4%	14.7%	10.7%	0.0%	1.9%	0.8%
Two-Year Colleges	100.0%	54.8%	0.0%	1.0%	8.0%	9.3%	11.7%	11.4%	0.0%	2.7%	1.1%
ALL INSTITUTIONS	100.0%	52.4%	3.0%	1.7%	12.7%	6.0%	9.0%	11.5%	0.2%	2.6%	1.0%

*NOTE: The instruction function percentage for RSU is significantly lower than that for other institutions due to it's status as "Rogers University-Tulsa" in the first half of fiscal year 1999, when courses were contracted from other institutions. This anomaly will self-correct next year, as RSU will have functioned for one full-year cycle as a four-year university.

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Expenditures per Full-Time-Equivalent Student

Table 7 compares the expenditures by function at State System institutions on a per student basis.

While no single measure of an institution's production is entirely satisfactory, one widely used measure is full-time-equivalent enrollment. The full-year FTE enrollment is based on the summer, fall and spring terms. The institution's annual credit hour production is totaled. Undergraduate hours are divided by 30 and graduate hours by 24. The sum of the two constitutes the full-year FTE enrollment.

Because of smaller classes, the need for faculty with more specialized education, and the need for more expensive equipment, the costs of teaching graduate courses are usually higher than the costs of teaching undergraduate courses. For the same reasons, the costs of teaching upper-division undergraduate courses are normally higher than the costs of teaching lower-division undergraduate courses. Therefore, it is to be expected that per student costs as reflected in Table 7 should be greater for those institutions that have large graduate enrollments. Likewise, other factors being equal, costs per student in four-year institutions are expected to be greater than those in two-year institutions.

Further, the functions and programs of an institution will have a definite effect upon FTE student cost. If the State Regents have approved a mission that necessitates a number of high-cost programs, FTE student costs for that institution might be higher.

The two comprehensive universities spent an average of $9,646.46 per student for E&G I purposes during 1998-99, compared with $5,937.53 for the four-year universities and $5,309.16 for the two-year colleges. Analysis of individual figures by function, type and size of institution will show the influence of such factors on the costs. For example, the institutional support cost per student tends to decrease as the number of FTE students increases.

TABLE 7

EXPENDITURES PER FULL-TIME EQUIVALENT STUDENT BY 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1998-99

Institution	Number of FTE Students	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	19,263	$9,909.97	$ 5,074.93	$ 475.79	$330.66	$1,653.55	$ 314.12	$ 594.85	$ 1,054.18	$ -	$ 331.85	$ 80.05
OSU	17,204	$9,351.41	$ 4,213.76	$ 680.76	$155.97	$1,661.44	$ 445.94	$ 660.30	$ 1,157.08	$ 59.80	$ 244.63	$ 71.72
Comprehensive Universities	36,467	$9,646.46	$ 4,668.66	$ 572.49	$248.25	$1,657.27	$ 376.31	$ 625.73	$ 1,102.73	$ 28.21	$ 290.70	$ 76.12
UCO	10,877	$5,577.02	$ 3,089.90	$ 39.35	$ 51.93	$ 614.52	$ 432.60	$ 568.19	$ 592.95	$ -	$ 119.86	$ 67.71
ECU	3,617	$5,388.36	$ 3,508.69	$ 13.16	$ -	$ 359.79	$ 218.22	$ 623.23	$ 612.39	$ -	$ 25.20	$ 27.68
NSU	6,893	$5,555.00	$ 3,080.39	$ 68.32	$ 45.67	$ 625.51	$ 348.19	$ 466.89	$ 626.51	$ -	$ 198.59	$ 94.93
NWOSU	1,595	$7,584.87	$ 4,158.70	$ 30.23	$ 11.42	$ 591.16	$ 654.56	$ 847.10	$ 1,122.60	$ -	$ 138.17	$ 30.93
SEOSU	3,343	$5,948.77	$ 3,882.76	$ 21.53	$ -	$ 402.99	$ 357.40	$ 643.81	$ 508.24	$ -	$ 121.64	$ 10.41
SWOSU	4,658	$5,769.14	$ 3,443.74	$ 86.09	$ 20.64	$ 581.13	$ 312.82	$ 495.03	$ 701.59	$ -	$ 81.26	$ 46.83
CAMERON	4,011	$5,985.78	$ 3,729.29	$ 24.02	$ 65.59	$ 278.60	$ 272.90	$ 618.32	$ 787.15	$ -	$ 92.26	$ 117.63
LANGSTON	2,620	$6,653.31	$ 3,431.00	$ -	$329.19	$ 567.73	$ 638.38	$ 679.46	$ 690.62	$ 247.59	$ -	$ 69.36
PANHANDLE	1,010	$6,858.16	$ 3,162.58	$ -	$ -	$ 621.44	$ 881.70	$ 1,003.41	$ 1,024.72	$ -	$ 99.76	$ 64.54
RSU	1,877	$7,714.20	$ 2,946.98	$ -	$ 3.24	$1,089.23	$ 638.52	$ 1,370.37	$ 1,243.17	$ -	$ 282.17	$ 140.52
USAO	1,230	$6,205.89	$ 3,007.63	$ 105.27	$ 5.42	$ 531.60	$ 566.31	$ 879.02	$ 914.93	$ -	$ 126.17	$ 69.53
Four-Year Universities	41,731	$5,937.53	$ 3,344.27	$ 40.58	$ 51.10	$ 556.54	$ 410.81	$ 632.36	$ 699.75	$ 15.54	$ 118.02	$ 68.56
CASC	1,377	$4,213.53	$ 2,190.52	$ -	$ -	$ 486.57	$ 400.99	$ 416.87	$ 567.73	$ -	$ 74.51	$ 76.35
CONNORS	1,580	$4,848.74	$ 1,930.88	$ -	$ -	$ 732.17	$ 780.22	$ 520.95	$ 782.37	$ -	$ 97.91	$ 4.25
EASTERN	1,371	$5,975.94	$ 2,581.30	$ -	$457.53	$ 788.04	$ 606.06	$ 687.60	$ 723.70	$ -	$ 57.84	$ 73.86
MURRAY	1,239	$4,995.47	$ 2,290.78	$ -	$129.57	$ 853.46	$ 383.61	$ 695.64	$ 521.47	$ -	$ 52.21	$ 68.72
NEOAMC	1,804	$5,529.60	$ 2,791.64	$ -	$ -	$ 584.46	$ 458.75	$ 705.52	$ 817.98	$ -	$ 65.23	$ 106.02
NOC	1,793	$4,093.04	$ 2,339.05	$ 16.02	$ 5.06	$ 100.18	$ 441.47	$ 453.00	$ 645.28	$ -	$ 64.74	$ 28.24
OCCC	5,415	$4,312.74	$ 2,524.05	$ -	$ -	$ 268.85	$ 332.00	$ 503.98	$ 499.09	$ -	$ 160.48	$ 24.29
REDLANDS	1,170	$4,341.85	$ 2,257.74	$ -	$231.00	$ 372.74	$ 392.66	$ 550.02	$ 486.52	$ -	$ 28.02	$ 23.15
ROSE	4,213	$5,796.25	$ 3,412.15	$ -	$ 8.29	$ 436.50	$ 404.45	$ 689.79	$ 616.58	$ -	$ 198.32	$ 30.17
SEMINOLE	1,286	$4,259.41	$ 2,105.30	$ -	$ 91.37	$ 313.42	$ 483.29	$ 682.67	$ 461.28	$ -	$ 66.44	$ 55.64
TCC	8,684	$6,600.73	$ 3,835.38	$ -	$ 48.66	$ 413.52	$ 613.99	$ 707.22	$ 653.22	$ -	$ 225.53	$ 103.21
WOSC	1,392	$3,946.20	$ 1,987.43	$ -	$ -	$ 244.89	$ 605.95	$ 579.46	$ 421.24	$ -	$ 75.02	$ 32.22
Two-Year Colleges	31,324	$5,309.16	$ 2,909.57	$ 0.92	$ 52.42	$ 423.46	$ 493.82	$ 619.06	$ 606.90	$ -	$ 144.32	$ 58.70
ALL INSTITUTIONS	109,522	$6,992.76	$ 3,660.92	$ 206.35	$117.12	$ 884.99	$ 423.06	$ 626.35	$ 807.37	$ 15.32	$ 183.04	$ 68.26

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Comparison of Expenditures for Four Fiscal Years

The average total educational and general expenditure per student for 1998-99 was $6,992.76 for all institutions combined. During 1995-96, the expenditure per student was $5,666.10. This represents an average annual increase of 5.9 percent or 23.4 percent for the four-year period.

During the four years, the comprehensive universities increased expenditures per student $1,048.41. The four-year universities increased such expenditures by $1,324.61 and the two-year colleges by $1,181.24. The average annual increase in expenditures per student at the comprehensive universities was $262.10. At the four-year universities it was $331.15 and at the two-year colleges it was $295.31. The average annual percentage increases were 3.0, 7.2 and 7.2, respectively, on a per student basis. On a total dollar basis, the average annual percentage increases were 6.0, 7.1, and 4.4, respectively. The disparate relationship between increases based on a per-student versus total dollar basis is due to enrollment growth at the comprehensive universities, while enrollment declined at the two-year colleges.

The total outlay of E&G funds is also presented in Table 8. Expenditures for 1996-97 exceeded 1995-96 by 8.4 percent. Expenditures for 1997-98 exceeded 1996-97 by 6.9 percent. Expenditures for 1998-99 exceeded 1997-98 by 6.9 percent. Percentage changes of total E&G expenditures on a per student basis for the same four years for the 25 colleges and universities combined were 10.9 percent, 6.4 percent and 4.6 percent.

TABLE 8

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Total Educational & General	Amount					Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	% of Total	1995-96	1996-97	1997-98	1998-99
OU	149,759,318	162,673,251	174,208,074	190,895,748		$ 8,457.16	$ 9,020.86	$ 9,218.82	$ 9,909.97
OSU	134,053,570	141,350,961	156,378,521	160,881,741		$ 8,761.10	$ 8,864.91	$ 9,601.43	$ 9,351.41
Comprehensive Univ	283,812,888	304,024,212	330,586,595	351,777,489	45.9%	$ 8,598.05	$ 8,947.68	$ 9,395.94	$ 9,646.46
UCO	52,654,603	53,089,178	56,859,409	60,661,246		$ 4,448.31	$ 4,801.41	$ 5,272.57	$ 5,577.02
ECU	17,337,268	18,155,483	19,051,850	19,489,702		$ 4,505.53	$ 4,773.99	$ 5,091.35	$ 5,388.36
NSU	31,626,176	34,299,646	35,645,203	38,290,647		$ 4,559.06	$ 4,970.24	$ 5,296.46	$ 5,555.00
NWOSU	7,899,171	10,652,032	11,171,882	12,097,875		$ 5,297.90	$ 7,346.23	$ 7,321.02	$ 7,584.87
SEOSU	16,820,102	17,661,216	18,272,822	19,886,754		$ 4,947.09	$ 5,374.69	$ 5,477.46	$ 5,948.77
SWOSU	22,283,026	24,001,002	24,750,401	26,872,666		$ 4,920.08	$ 5,960.02	$ 5,829.11	$ 5,769.14
CAMERON	19,209,192	22,235,784	23,094,468	24,008,964		$ 4,281.08	$ 5,324.66	$ 5,552.89	$ 5,985.78
LANGSTON	12,470,245	13,757,624	14,972,751	17,431,684		$ 4,598.17	$ 5,099.19	$ 5,547.52	$ 6,653.31
PANHANDLE	5,923,346	6,487,125	6,729,498	6,926,743		$ 5,155.22	$ 5,812.84	$ 6,514.52	$ 6,858.16
RSU	8,240,770	9,642,659	10,593,936	14,479,547		$ 4,178.89	$ 4,950.03	$ 5,514.80	$ 7,714.20
USAO	6,592,181	7,495,115	7,102,955	7,633,242		$ 4,678.62	$ 5,765.47	$ 5,948.87	$ 6,205.89
Four-Year Universities	192,815,310	207,834,205	217,651,239	247,779,070	32.4%	$ 4,612.92	$ 5,220.13	$ 5,517.28	$ 5,937.53
CASC	4,640,671	5,112,987	5,702,725	5,802,028		$ 4,249.70	$ 4,153.52	$ 4,035.90	$ 4,213.53
CONNORS	5,680,280	6,886,834	7,419,382	7,661,016		$ 3,023.03	$ 4,136.24	$ 4,830.33	$ 4,848.74
EASTERN	6,595,198	7,058,862	7,669,434	8,193,007		$ 4,580.00	$ 5,096.65	$ 5,926.92	$ 5,975.94
MURRAY	4,571,075	5,108,529	5,980,745	6,189,391		$ 3,937.19	$ 4,166.83	$ 4,811.54	$ 4,995.47
NEOAMC	8,834,258	9,503,958	9,469,628	9,975,396		$ 5,068.42	$ 5,440.16	$ 5,560.56	$ 5,529.60
NOC	5,208,377	6,120,885	6,988,589	7,338,812		$ 3,386.46	$ 3,951.51	$ 4,212.53	$ 4,093.04
OCCC	18,559,771	21,708,351	22,372,724	23,353,485		$ 3,344.10	$ 4,014.12	$ 4,149.24	$ 4,312.74
REDLANDS	4,359,069	4,810,826	4,929,943	5,079,965		$ 3,584.76	$ 4,070.07	$ 4,429.42	$ 4,341.85
ROSE	21,555,951	22,913,513	23,066,135	24,419,589		$ 4,454.63	$ 5,251.78	$ 5,587.73	$ 5,796.25
SEMINOLE	4,485,170	4,683,833	5,283,289	5,477,601		$ 3,747.01	$ 4,297.09	$ 4,606.18	$ 4,259.41
TCC	44,537,768	50,049,609	54,090,237	57,320,726		$ 4,591.52	$ 5,486.09	$ 6,047.66	$ 6,600.73
WOSC	4,315,059	4,698,573	4,834,276	5,493,109		$ 4,439.36	$ 5,209.06	$ 4,569.26	$ 3,946.20
Two-Year Colleges	141,583,417	158,299,419	168,401,043	166,304,125	21.7%	$ 4,127.92	$ 4,823.41	$ 5,173.45	$ 5,309.16
ALL INSTITUTIONS	$618,211,615	$670,157,836	$716,638,877	$765,860,684	100.0%	$ 5,666.10	$ 6,286.01	$ 6,686.06	$ 6,992.76
Annual Dollar Amt Change		51,946,221	46,481,041	49,221,807			$ 619.91	$ 400.05	$ 306.69
Annual Percent Change		8.4%	6.9%	6.9%			10.9%	6.4%	4.6%

			Avg. Annual Increase				Avg. Annual Increase
Dollar & Percent Changes	Comprehensive	67,964,601	23.9%	6.0%	$ 1,048.42	12.2%	3.0%
FY96 - FY99, by Tier & Total	Four-Year	54,963,760	28.5%	7.1%	$ 1,324.61	28.7%	7.2%
	Two-Year	24,720,708	17.5%	4.4%	$ 1,181.24	28.6%	7.2%
	Total	147,649,069	23.9%	6.0%	$ 1,326.65	23.4%	5.9%

Instruction. The instruction function includes expenditures for all activities that are part of an institution's instruction program to elicit some measure of educational change in a learner. Expenditures for credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this function. This category excludes expenditures for academic administration when the primary assignment is administration--for example, academic deans. However, expenditures for department chairpersons and administrators for whom instruction is an important role are included. Instruction includes expenditures for teaching salaries, student-assistant wages, replacement of instructional equipment, teaching supplies and the like that are not a sub-category of academic support.

The total expenditure for the instruction function in 1998-99 was $400,950,843. The percentage range of total expenditures for this function in 1998-99 was from 38.2 percent at Rogers* to 65.3 at SEOSU. The percent expended by the total State System for this function was 52.4 percent.

*NOTE: The instruction function percentage for RSU is significantly lower than that for other institutions due to it's status as "Rogers University-Tulsa" in the first half of fiscal year 1999, when courses were contracted from other institutions. This anomaly will self-correct next year, as RSU will have functioned for one full-year cycle as a four-year university.

Research. Included in this category are expenditures for separately budgeted research activities. Expenditures reported here will include academic departmental research. The departmental activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources. This category does not include sponsored research, which is reported in Table 20 of this report.

In 1998-99, of the 11 institutions reporting expenditures for organized research, the two comprehensive universities spent 92.4 percent of the total amount. OU and OSU spent a total of $20,876,984 of the total institutional expenditures of $22,599,336. Not only do the comprehensive universities put a much larger number of dollars into this function than all other institutions combined, they also put a significantly greater proportion of their budgets into this function. OU and OSU spent 4.8 and 7.3 percent, respectively, of their total E&G expenditures for organized research. While the relative significance of organized research varies among institutions within the same category, Table 8 shows clearly the comprehensive universities to be the primary institutions engaging in this activity.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Instruction				Percent of Total Educational & General				Amount per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	79,384,041	82,140,405	89,647,498	97,758,392	53.0%	50.5%	51.5%	51.2%	$ 4,482.95	$ 4,555.00	$ 4,744.01	$ 5,074.93
OSU	60,344,861	64,697,784	68,805,285	72,493,496	45.0%	45.8%	44.0%	45.1%	$ 3,943.85	$ 4,057.56	$ 4,224.55	$ 4,213.76
Comprehensive Univ.	139,728,902	146,838,189	158,452,783	170,251,888	49.2%	48.3%	47.9%	48.4%	$ 4,233.05	$ 4,321.57	$ 4,503.55	$ 4,668.66
UCO	28,913,067	30,586,728	32,195,708	33,608,849	54.9%	57.6%	56.6%	55.4%	$ 2,442.60	$ 2,766.28	$ 2,985.51	$ 3,089.90
ECU	11,189,095	11,860,506	12,234,668	12,690,930	64.5%	65.3%	64.2%	65.1%	$ 2,907.77	$ 3,118.72	$ 3,269.55	$ 3,508.69
NSU	17,702,388	19,090,950	20,292,506	21,233,120	56.0%	55.7%	56.9%	55.5%	$ 2,551.88	$ 2,766.40	$ 3,015.23	$ 3,080.39
NWOSU	4,262,561	6,100,051	6,295,867	6,633,122	54.0%	57.3%	56.4%	54.8%	$ 2,858.86	$ 4,206.93	$ 4,125.73	$ 4,158.70
SEOSU	10,685,559	11,299,028	11,991,930	12,980,074	63.5%	64.0%	65.6%	65.3%	$ 3,142.81	$ 3,438.54	$ 3,594.70	$ 3,882.76
SWOSU	14,128,809	15,184,622	15,388,000	16,040,931	63.4%	63.3%	62.2%	59.7%	$ 3,119.63	$ 3,770.70	$ 3,624.12	$ 3,443.74
CAMERON	11,847,898	13,729,866	14,134,901	14,958,196	61.7%	61.7%	61.2%	62.3%	$ 2,640.49	$ 3,287.80	$ 3,398.63	$ 3,729.29
LANGSTON	6,326,465	6,775,864	7,224,062	8,989,220	50.7%	49.3%	48.2%	51.6%	$ 2,332.77	$ 2,511.44	$ 2,676.57	$ 3,431.00
PANHANDLE	2,636,796	2,946,248	3,059,297	3,194,207	44.5%	45.4%	45.5%	46.1%	$ 2,294.86	$ 2,640.01	$ 2,961.57	$ 3,162.58
RSU	3,990,110	4,956,557	5,521,947	5,531,484	48.4%	51.4%	52.1%	38.2%	$ 2,023.38	$ 2,544.43	$ 2,874.52	$ 2,946.98
USAO	3,298,416	3,941,901	3,509,381	3,699,391	50.0%	52.6%	49.4%	48.5%	$ 2,340.96	$ 3,032.23	$ 2,939.18	$ 3,007.63
Four-Year Universities	110,991,054	121,515,764	126,326,320	139,559,524	57.6%	58.5%	58.0%	56.3%	$ 2,655.35	$ 3,052.09	$ 3,202.27	$ 3,344.27
CASC	2,320,019	2,565,691	2,993,089	3,016,349	50.0%	50.2%	52.5%	52.0%	$ 2,124.56	$ 2,084.23	$ 2,118.25	$ 2,190.52
CONNORS	2,410,457	2,736,839	2,805,659	3,050,796	42.4%	39.7%	37.8%	39.8%	$ 1,282.84	$ 1,643.75	$ 1,826.60	$ 1,930.88
EASTERN	2,669,465	2,944,170	3,044,532	3,538,967	40.5%	41.7%	39.7%	43.2%	$ 1,853.80	$ 2,125.75	$ 2,352.81	$ 2,581.30
MURRAY	2,233,278	2,486,228	2,741,892	2,838,277	48.9%	48.7%	45.8%	45.9%	$ 1,923.58	$ 2,027.92	$ 2,205.87	$ 2,290.78
NEOAMC	4,225,453	4,498,637	4,794,718	5,036,111	47.8%	47.3%	50.6%	50.5%	$ 2,424.24	$ 2,575.06	$ 2,815.45	$ 2,791.64
NOC	3,026,947	3,357,876	3,813,129	4,193,913	58.1%	54.9%	54.6%	57.1%	$ 1,968.11	$ 2,167.77	$ 2,298.45	$ 2,339.05
OCCC	10,723,807	12,676,601	13,033,910	13,667,719	57.8%	58.4%	58.3%	58.5%	$ 1,932.22	$ 2,344.05	$ 2,417.27	$ 2,524.05
REDLANDS	1,978,973	2,217,591	2,411,296	2,641,561	45.4%	46.1%	48.9%	52.0%	$ 1,627.44	$ 1,876.13	$ 2,166.48	$ 2,257.74
ROSE	12,769,110	13,754,703	13,471,004	14,375,409	59.2%	60.0%	58.4%	58.9%	$ 2,638.79	$ 3,152.58	$ 3,263.32	$ 3,412.15
SEMINOLE	2,330,088	2,355,348	2,583,270	2,707,418	52.0%	50.3%	48.9%	49.4%	$ 1,946.61	$ 2,160.87	$ 2,252.20	$ 2,105.30
TCC	25,363,123	28,164,753	30,901,708	33,306,413	56.9%	56.3%	57.1%	58.1%	$ 2,614.75	$ 3,087.22	$ 3,455.02	$ 3,835.38
WOSC	2,320,366	2,524,170	2,518,346	2,766,498	53.8%	53.7%	52.1%	50.4%	$ 2,387.21	$ 2,798.41	$ 2,380.29	$ 1,987.43
Two-Year Colleges	76,361,196	85,239,164	90,634,500	91,139,431	53.9%	53.8%	53.8%	54.8%	$ 2,226.34	$ 2,597.25	$ 2,784.38	$ 2,909.57
ALL INSTITUTIONS	$327,081,152	$353,593,117	$375,413,603	$400,950,843	52.9%	52.8%	52.4%	52.4%	$ 2,997.80	$ 3,316.67	$ 3,502.52	$ 3,660.92

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TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Research					Percent of Total Educational & General				Amount per FTE Student			
	1995-96	1996-97	1997-98	1998-99	% of Total	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	4,618,196	5,616,934	6,778,601	9,165,121		3.1%	3.5%	3.9%	4.8%	$ 260.80	$ 311.48	$ 358.71	$ 475.79
OSU	9,068,323	9,648,364	10,605,390	11,711,863		6.8%	6.8%	6.8%	7.3%	$ 592.66	$ 605.10	$ 651.16	$ 680.76
Comprehensive Univ.	13,686,519	15,265,298	17,383,991	20,876,984	92.4%	4.8%	5.0%	5.3%	5.9%	$ 414.63	$ 449.27	$ 494.09	$ 572.49
UCO	416,553	277,720	477,674	428,038		0.8%	0.5%	0.8%	0.7%	$ 35.19	$ 25.12	$ 44.29	$ 39.35
ECU	64,346	38,070	38,356	47,594		0.4%	0.2%	0.2%	0.2%	$ 16.72	$ 10.01	$ 10.25	$ 13.16
NSU	382,507	421,888	415,779	470,955		1.2%	1.2%	1.2%	1.2%	$ 55.14	$ 61.13	$ 61.78	$ 68.32
NWOSU	55,961	29,415	29,831	48,220		0.7%	0.3%	0.3%	0.4%	$ 37.53	$ 20.29	$ 19.55	$ 30.23
SEOSU	96,955	105,397	88,233	71,968		0.6%	0.6%	0.5%	0.4%	$ 28.52	$ 32.07	$ 26.45	$ 21.53
SWOSU	286,408	287,857	324,014	401,025		1.3%	1.2%	1.3%	1.5%	$ 63.24	$ 71.48	$ 76.31	$ 86.09
CAMERON	71,933	78,419	80,789	96,351		0.4%	0.4%	0.3%	0.4%	$ 16.03	$ 18.78	$ 19.43	$ 24.02
LANGSTON	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
RSU	1,294	4,482	0	0		0.0%	0.0%	0.0%	0.0%	$ 0.66	$ 2.30	$ -	$ -
USAO	46,784	56,688	106,761	129,484		0.7%	0.8%	1.5%	1.7%	$ 33.20	$ 43.61	$ 89.41	$ 105.27
Four-Year Universities	1,421,447	1,295,454	1,561,437	1,693,635	7.5%	0.7%	0.6%	0.7%	0.7%	$ 34.01	$ 32.54	$ 39.58	$ 40.58
CASC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
MURRAY	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	6,206	6,860	7,136	28,717		0.1%	0.1%	0.1%	0.4%	$ 4.04	$ 4.43	$ 4.30	$ 16.02
OCCC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	7,500	11,342	7,136	28,717	0.1%	0.0%	0.0%	0.0%	0.0%	$ 0.22	$ 0.35	$ 0.22	$ 0.92
ALL INSTITUTIONS	$15,115,466	$16,572,094	$18,952,564	$22,599,336	100.0%	2.4%	2.5%	2.6%	3.0%	$ 138.54	$ 155.44	$ 176.82	$ 206.35

Public Service. Included in this category are expenditures established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

In 1998-99, of the 17 institutions reporting expenditures for public service, the two comprehensive universities spent 70.6 percent of the total amount expended. This represented $9,052,862 of the total institutional expenditure of $12,827,342. The amount of expenditures among the institutions reporting them ranged from $6,084 at Rogers to $6,369,471 at OU.

OU devoted 3.3 percent of its budget to public service in 1998-99. OSU spent 1.7 percent of its budget for this function. The OSU data excludes expenditures for the Cooperative Extension Service and the Agricultural Experiment Station, which are separate budget agencies.

Among the four-year universities in 1998-99, UCO spent 0.9 percent and Langston spent 4.9 percent of its budget for this function. Among the two-year colleges, Eastern spent 7.7 percent and Redlands spent 5.3 percent for this function.

While the relative significance of public service varies to some extent among institutions with similar missions, Table 8 shows the two comprehensive universities are the primary providers of this service to the people of Oklahoma.

Academic Support. This category includes funds expended to provide support services for the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials in, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution such as demonstration schools associated with a department, school or college of education (excluding teaching hospitals); media such as audiovisual services; technology such as computing support; academic administration, including academic deans but not department chairpersons; personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. The academic support data processing charges are reported separately in accordance with Oklahoma statute.

The range in percent of the total budget spent for academic support among the institutions in 1998-99 varied from 2.4 percent at NOC to 17.8 percent at OSU. The average spent for this function was 17.2 percent for the comprehensive universities, 9.4 percent for the four-year universities and 8.0 percent for the two-year colleges in 1998-99.

The expenditures for academic support and academic data processing combined in 1998-99 was $116,972,212 and accounted for 15.3 percent of the total educational and general budget for all the institutions. The average combined percentage was 20.2 percent for the comprehensive universities, 11.4 percent for the four-year universities and 10.7 percent for the two-year colleges.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Public Service					Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	% of Total	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	5,523,526	9,543,050	7,318,583	6,369,471		3.7%	5.9%	4.2%	3.3%	$ 311.92	$ 529.20	$ 387.29	$ 330.66
OSU	2,632,105	2,613,610	2,913,118	2,683,391		2.0%	1.8%	1.9%	1.7%	$ 172.02	$ 163.91	$ 178.86	$ 155.97
Comprehensive Univ.	8,155,631	12,156,660	10,231,701	9,052,862	70.6%	2.9%	4.0%	3.1%	2.6%	$ 247.07	$ 357.78	$ 290.81	$ 248.25
UCO	626,610	623,825	470,895	564,865		1.2%	1.2%	0.8%	0.9%	$ 52.94	$ 56.42	$ 43.67	$ 51.93
ECU	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	317,131	328,574	317,922	314,779		1.0%	1.0%	0.9%	0.8%	$ 45.72	$ 47.61	$ 47.24	$ 45.67
NWOSU	2,076	1,693	17,869	18,217		0.0%	0.0%	0.2%	0.2%	$ 1.39	$ 1.17	$ 11.71	$ 11.42
SEOSU	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	121,382	130,655	88,123	96,153		0.5%	0.5%	0.4%	0.4%	$ 26.80	$ 32.44	$ 20.75	$ 20.64
CAMERON	197,614	223,969	234,776	263,093		1.0%	1.0%	1.0%	1.1%	$ 44.04	$ 53.63	$ 56.45	$ 65.59
LANGSTON	529,202	596,949	695,638	862,480		4.2%	4.3%	4.6%	4.9%	$ 195.13	$ 221.26	$ 257.74	$ 329.19
PANHANDLE	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
RSU	0	0	62,001	6,084		0.0%	0.0%	0.6%	0.0%	$ -	$ -	$ 32.28	$ 3.24
USAO	9,332	5,050	3,608	6,667		0.1%	0.1%	0.1%	0.1%	$ 6.62	$ 3.88	$ 3.02	$ 5.42
Four-Year Universities	1,803,347	1,910,715	1,828,831	2,132,338	16.6%	0.9%	0.9%	0.8%	0.9%	$ 43.14	$ 47.99	$ 46.36	$ 51.10
CASC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	534,173	614,861	662,701	627,270		8.1%	8.7%	8.6%	7.7%	$ 370.95	$ 443.94	$ 512.13	$ 457.53
MURRAY	43,484	31,625	91,959	160,541		1.0%	0.6%	1.5%	2.6%	$ 37.45	$ 25.80	$ 73.98	$ 129.57
NEOAMC	297,834	274,490	769	0		3.4%	2.9%	0.0%	0.0%	$ 170.87	$ 157.12	$ 0.45	$ -
NOC	7,359	8,063	8,619	9,066		0.1%	0.1%	0.1%	0.1%	$ 4.78	$ 5.21	$ 5.20	$ 5.06
OCCC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	382,297	369,144	348,176	270,270		8.8%	7.7%	7.1%	5.3%	$ 314.39	$ 312.30	$ 312.83	$ 231.00
ROSE	33,916	41,227	32,085	34,907		0.2%	0.2%	0.1%	0.1%	$ 7.01	$ 9.45	$ 7.77	$ 8.29
SEMINOLE	62,639	73,538	88,447	117,496		1.4%	1.6%	1.7%	2.1%	$ 52.33	$ 67.47	$ 77.11	$ 91.37
TCC	915,929	388,986	423,367	422,592		2.1%	0.8%	0.8%	0.7%	$ 94.43	$ 42.64	$ 47.34	$ 48.66
WOSC	0	0	0	0		0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	2,277,631	1,801,934	1,718,124	1,642,142	12.8%	1.6%	1.1%	1.0%	1.0%	$ 66.41	$ 54.91	$ 52.78	$ 52.42
ALL INSTITUTIONS	$12,236,609	$15,869,309	$13,778,656	$12,827,342	100.0%	2.0%	2.4%	1.9%	1.7%	$ 112.15	$ 148.85	$ 128.55	$ 117.12

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TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Academic Support				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	24,100,653	25,752,245	28,135,140	31,852,338	16.1%	15.8%	16.2%	16.7%	$ 1,361.00	$ 1,428.06	$ 1,488.87	$ 1,653.55
OSU	24,869,964	25,471,810	27,994,488	28,583,470	18.6%	18.0%	17.9%	17.8%	$ 1,625.38	$ 1,597.48	$ 1,718.82	$ 1,661.45
Comprehensive Univ.	48,970,617	51,224,055	56,129,628	60,435,808	17.3%	16.8%	17.0%	17.2%	$ 1,483.55	$ 1,507.57	$ 1,595.32	$ 1,657.27
UCO	5,657,335	5,880,526	6,337,638	6,684,186	10.7%	11.1%	11.1%	11.0%	$ 477.94	$ 531.84	$ 587.69	$ 614.52
ECU	1,061,232	1,136,697	1,294,396	1,301,377	6.1%	6.3%	6.8%	6.7%	$ 275.79	$ 298.89	$ 345.91	$ 359.79
NSU	3,325,982	3,352,493	3,474,914	4,311,645	10.5%	9.8%	9.7%	11.3%	$ 479.46	$ 485.80	$ 516.33	$ 625.51
NWOSU	569,778	740,344	837,346	942,903	7.2%	7.0%	7.5%	7.8%	$ 382.14	$ 510.58	$ 548.72	$ 591.16
SEOSU	1,178,888	1,263,447	1,172,687	1,347,202	7.0%	7.2%	6.4%	6.8%	$ 346.73	$ 384.49	$ 351.52	$ 402.99
SWOSU	2,155,664	2,284,824	2,483,551	2,706,901	9.7%	9.5%	10.0%	10.1%	$ 475.97	$ 567.38	$ 584.92	$ 581.13
CAMERON	1,048,281	1,243,824	1,277,863	1,117,480	5.5%	5.6%	5.5%	4.7%	$ 233.63	$ 297.85	$ 307.25	$ 278.60
LANGSTON	943,156	1,202,213	1,346,071	1,487,450	7.6%	8.7%	9.0%	8.5%	$ 347.77	$ 445.59	$ 498.73	$ 567.73
PANHANDLE	585,305	601,543	684,940	627,653	9.9%	9.3%	10.2%	9.1%	$ 509.40	$ 539.02	$ 663.06	$ 621.44
RSU	1,086,388	1,316,229	1,311,311	2,044,494	13.2%	13.7%	12.4%	14.1%	$ 550.91	$ 675.68	$ 682.62	$ 1,089.23
USAO	380,665	446,184	524,794	653,871	5.8%	6.0%	7.4%	8.6%	$ 270.17	$ 343.22	$ 439.53	$ 531.60
Four-Year Universities	16,906,286	18,152,095	19,434,200	23,225,162	8.8%	8.7%	8.9%	9.4%	$ 404.47	$ 455.92	$ 492.64	$ 556.54
CASC	458,404	522,529	598,507	670,004	9.9%	10.2%	10.5%	11.5%	$ 419.78	$ 424.48	$ 423.57	$ 486.57
CONNORS	796,062	949,937	1,076,210	1,156,827	14.0%	13.8%	14.5%	15.1%	$ 423.66	$ 570.53	$ 700.66	$ 732.17
EASTERN	708,599	803,712	963,287	1,080,396	10.7%	11.4%	12.6%	13.2%	$ 492.08	$ 580.30	$ 744.43	$ 788.04
MURRAY	487,381	646,937	1,098,508	1,057,441	10.7%	12.7%	18.4%	17.1%	$ 419.79	$ 527.68	$ 883.76	$ 853.46
NEOAMC	793,318	848,258	1,008,915	1,054,368	9.0%	8.9%	10.7%	10.6%	$ 455.15	$ 485.55	$ 592.43	$ 584.46
NOC	157,617	178,706	228,708	179,630	3.0%	2.9%	3.3%	2.4%	$ 102.48	$ 115.37	$ 137.86	$ 100.18
OCCC	1,363,352	1,572,428	1,439,464	1,455,818	7.3%	7.2%	6.4%	6.2%	$ 245.65	$ 290.76	$ 266.96	$ 268.85
REDLANDS	418,879	502,970	457,672	436,101	9.6%	10.5%	9.3%	8.6%	$ 344.47	$ 425.52	$ 411.21	$ 372.74
ROSE	1,207,311	1,359,560	1,589,194	1,838,993	5.6%	5.9%	6.9%	7.5%	$ 249.50	$ 311.61	$ 384.98	$ 436.50
SEMINOLE	364,453	363,570	405,035	403,052	8.1%	7.8%	7.7%	7.4%	$ 304.47	$ 333.55	$ 353.13	$ 313.42
TCC	2,801,890	3,204,506	3,447,627	3,591,015	6.3%	6.4%	6.4%	6.3%	$ 288.85	$ 351.26	$ 385.47	$ 413.52
WOSC	360,707	332,939	309,581	340,882	8.4%	7.1%	6.4%	6.2%	$ 371.10	$ 369.11	$ 292.61	$ 244.89
Two-Year Colleges	11,004,361	12,602,281	13,934,019	13,264,527	7.8%	8.0%	8.3%	8.0%	$ 320.84	$ 383.99	$ 428.07	$ 423.46
ALL INSTITUTIONS	$76,881,264	$81,978,431	$89,497,847	$96,925,497	12.4%	12.2%	12.5%	12.7%	$ 704.64	$ 768.95	$ 834.99	$ 884.99
Academic Support - Data Processing				$20,046,715				2.6%				
Total Academic Support				$116,972,212				15.3%				

Academic Support + Academic Support Data Processing, Percent of Total E&G by Tier:	Comprehensive	20.2%
	Four-Year	11.4%
	Two-Year	10.7%

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TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Data Processing - Academic Support				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	3,100,449	6,104,666	6,218,799	6,392,348	2.1%	3.8%	3.6%	3.3%	$ 175.09	$ 338.53	$ 329.09	$ 331.85
OSU	2,847,951	2,861,686	3,744,322	4,208,683	2.1%	2.0%	2.4%	2.6%	$ 186.13	$ 179.47	$ 229.90	$ 244.63
Comprehensive Univ.	5,948,400	8,966,352	9,963,121	10,601,031	2.1%	2.9%	3.0%	3.0%	$ 180.21	$ 263.89	$ 283.17	$ 290.70
UCO	925,118	1,040,828	974,142	1,303,720	1.8%	2.0%	1.7%	2.1%	$ 78.15	$ 94.13	$ 90.33	$ 119.86
FCU	79,602	45,964	167,022	91,152	0.5%	0.3%	0.9%	0.5%	$ 20.69	$ 12.09	$ 44.63	$ 25.20
NSU	907,341	1,490,085	1,188,904	1,368,906	2.9%	4.3%	3.3%	3.6%	$ 130.80	$ 215.92	$ 176.66	$ 198.59
NWOSU	132,619	192,837	209,861	220,389	1.7%	1.8%	1.9%	1.8%	$ 88.95	$ 132.99	$ 137.52	$ 138.17
SEOSU	432,502	434,882	427,023	406,626	2.6%	2.5%	2.3%	2.0%	$ 127.21	$ 132.34	$ 128.00	$ 121.64
SWOSU	332,409	288,740	403,272	378,506	1.5%	1.2%	1.6%	1.4%	$ 73.40	$ 71.70	$ 94.98	$ 81.26
CAMERON	211,697	301,330	316,709	370,066	1.1%	1.4%	1.4%	1.5%	$ 47.18	$ 72.16	$ 76.15	$ 92.26
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	53,250	59,911	81,231	100,759	0.9%	0.9%	1.2%	1.5%	$ 46.34	$ 53.68	$ 78.64	$ 99.76
RSU	0	0	256,288	529,624	0.0%	0.0%	2.4%	3.7%	$ -	$ -	$ 133.41	$ 282.17
USAO	91,996	135,155	112,989	155,194	1.4%	1.8%	1.6%	2.0%	$ 65.29	$ 103.97	$ 94.63	$ 126.17
Four-Year Universities	3,166,534	3,989,732	3,881,153	4,924,942	1.6%	1.9%	1.8%	2.0%	$ 75.76	$ 100.21	$ 98.38	$ 118.02
CASC	37,927	109,457	86,869	102,595	0.8%	2.1%	1.5%	1.8%	$ 34.73	$ 88.92	$ 61.48	$ 74.51
CONNORS	228,510	300,835	287,651	154,695	4.0%	4.4%	3.9%	2.0%	$ 121.61	$ 180.68	$ 187.27	$ 97.91
EASTERN	63,371	80,206	78,103	79,298	1.0%	1.1%	1.0%	1.0%	$ 44.01	$ 57.91	$ 60.36	$ 57.84
MURRAY	70,195	54,286	78,245	64,691	1.5%	1.1%	1.3%	1.0%	$ 60.46	$ 44.28	$ 62.95	$ 52.21
NEOAMC	61,200	95,038	120,459	117,677	0.7%	1.0%	1.3%	1.2%	$ 35.11	$ 54.40	$ 70.73	$ 65.23
NOC	62,533	89,216	110,159	116,082	1.2%	1.5%	1.6%	1.6%	$ 40.66	$ 57.60	$ 66.40	$ 64.74
OCCC	534,557	605,446	735,111	869,026	2.9%	2.8%	3.3%	3.7%	$ 96.32	$ 111.95	$ 136.33	$ 160.48
REDLANDS	49,523	63,406	46,221	32,785	1.1%	1.3%	0.9%	0.6%	$ 40.73	$ 53.64	$ 41.53	$ 28.02
ROSE	636,166	678,014	786,797	835,538	3.0%	3.0%	3.4%	3.4%	$ 131.47	$ 155.40	$ 190.60	$ 198.32
SEMINOLE	72,625	210,120	110,354	85,444	1.6%	4.5%	2.1%	1.6%	$ 60.67	$ 192.77	$ 96.21	$ 66.44
TCC	1,926,993	1,699,867	1,817,923	1,958,485	4.3%	3.4%	3.4%	3.4%	$ 198.66	$ 186.33	$ 203.26	$ 225.53
WOSC	68,971	71,744	75,733	104,426	1.6%	1.5%	1.6%	1.9%	$ 70.96	$ 79.54	$ 71.58	$ 75.02
Two-Year Colleges	3,812,571	4,057,635	4,589,913	4,520,742	2.7%	2.6%	2.7%	2.7%	$ 111.16	$ 123.64	$ 141.01	$ 144.32
ALL INSTITUTIONS	$12,927,505	$17,013,719	$18,434,187	$20,046,715	2.1%	2.5%	2.6%	2.6%	$ 118.48	$ 159.59	$ 171.99	$ 183.04

Student Services. This category includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to the students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration (excludes grants and scholarships), and student health services (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenditures for such an office are best categorized in student services.

The range in percent of the total budget spent for student services among the institutions in 1998-99 was from 3.2 percent at OU to 16.1 percent at Connors. The average spent for this function was 3.9 percent for the comprehensive universities, 6.9 percent for the four-year universities and 9.3 percent for the two-year colleges in 1998-99. The expenditures for student services accounted for 6.0 percent of the total E&G expenditures in 1998-99.

Institutional Support. The institutional support category includes expenditures for central executive-level management and long-range planning activities for the institution such as governing boards, planning/programming, legal services; fiscal operations, including investments; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services; faculty and staff support services operated as non-auxiliary enterprises; and community and alumni relations activities, including development and fund raising.

The institutional support-data processing charges are reported separately due to Oklahoma statute requirements. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the educational and general heading of expenditures.

In an effort to reduce such costs associated with administration, the Oklahoma State Regents implemented the following caps for FY 1999 on the amount to be budgeted for the institutional support function: comprehensive universities, 10%; four-year universities (enrollments above 3,500 FTE), 13%; four-year universities (enrollments below 3,500 FTE), 16%; two-year colleges (enrollments below 3,500 FTE), 16%, and two-year colleges (enrollments above 3,500 FTE), 13%. These caps are based in part on Regents' review of national and regional expenditures by colleges and universities for this particular expenditure function.

The range in percent of total budget spent for institutional support among the institutions in 1998-99 was from 6.0 percent at OU to 17.8 percent at Rogers. (Rogers temporarily exceeds the cap due to start-up costs of the institution's function change from a two-year college to a four- year university.) The average spent for this function in 1998-99 was 6.5 percent for the comprehensive universities, 10.7 percent for the four-year universities, and 11.7 percent for the two-year colleges.

The expenditures for institutional support and institutional support data processing combined in 1998-99 was $76,074,453 and accounted for 9.9 percent of the total educational and general budget among the institutions. The average combined percentage was 7.3 percent for the comprehensive universities, 11.8 percent for the four-year universities, and 12.8 percent for the two-year colleges.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Student Services				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	4,694,061	5,680,547	5,621,180	6,050,843	3.1%	3.5%	3.2%	3.2%	$ 265.08	$ 315.01	$ 297.46	$ 314.12
OSU	6,309,952	6,964,112	7,439,324	7,671,872	4.7%	4.9%	4.8%	4.8%	$ 412.39	$ 436.76	$ 456.76	$ 445.94
Comprehensive Univ.	11,004,013	12,644,659	13,060,504	13,722,715	3.9%	4.2%	4.0%	3.9%	$ 333.36	$ 372.14	$ 371.21	$ 376.31
UCO	3,181,699	3,136,715	4,310,714	4,705,358	6.0%	5.9%	7.6%	7.8%	$ 268.79	$ 283.69	$ 399.73	$ 432.60
ECU	671,718	740,045	778,874	789,294	3.9%	4.1%	4.1%	4.0%	$ 174.56	$ 194.60	$ 208.14	$ 218.22
NSU	2,123,140	2,169,278	2,136,700	2,400,044	6.7%	6.3%	6.0%	6.3%	$ 306.06	$ 314.34	$ 317.49	$ 348.19
NWOSU	738,862	908,725	955,741	1,044,020	9.4%	8.5%	8.6%	8.6%	$ 495.55	$ 626.71	$ 626.30	$ 654.56
SEOSU	960,778	1,037,063	1,145,351	1,194,786	5.7%	5.9%	6.3%	6.0%	$ 282.58	$ 315.60	$ 343.33	$ 357.40
SWOSU	1,143,544	1,275,456	1,360,259	1,457,128	5.1%	5.3%	5.5%	5.4%	$ 252.49	$ 316.73	$ 320.36	$ 312.82
CAMERON	901,447	982,233	1,067,621	1,094,590	4.7%	4.4%	4.6%	4.6%	$ 200.90	$ 235.21	$ 256.70	$ 272.90
LANGSTON	1,042,513	1,345,408	1,455,722	1,672,543	8.4%	9.8%	9.7%	9.6%	$ 384.41	$ 498.67	$ 539.36	$ 638.38
PANHANDLE	709,233	862,099	847,448	890,519	12.0%	13.3%	12.6%	12.9%	$ 617.26	$ 772.49	$ 820.38	$ 881.70
RSU	798,779	723,054	630,644	1,198,501	9.7%	7.5%	6.0%	8.3%	$ 405.06	$ 371.18	$ 328.29	$ 638.52
USAO	577,464	556,193	660,393	696,562	8.8%	7.4%	9.3%	9.1%	$ 409.84	$ 427.84	$ 553.09	$ 566.31
Four-Year Universities	12,050,398	13,013,215	14,718,823	17,143,345	6.2%	6.3%	6.8%	6.9%	$ 288.29	$ 326.85	$ 373.11	$ 410.81
CASC	535,039	580,604	576,665	552,167	11.5%	11.4%	10.1%	9.5%	$ 489.96	$ 471.65	$ 408.11	$ 400.99
CONNORS	750,654	920,345	1,105,895	1,232,749	13.2%	13.4%	14.9%	16.1%	$ 399.50	$ 552.76	$ 719.98	$ 780.22
EASTERN	650,851	669,774	971,426	830,907	9.9%	9.5%	12.7%	10.1%	$ 451.98	$ 483.59	$ 750.72	$ 606.06
MURRAY	418,486	475,712	409,018	475,298	9.2%	9.3%	6.8%	7.7%	$ 360.45	$ 388.02	$ 329.06	$ 383.61
NEOAMC	799,624	800,804	832,768	827,588	9.1%	8.4%	8.8%	8.3%	$ 458.76	$ 458.39	$ 489.00	$ 458.75
NOC	543,430	705,670	808,716	791,554	10.4%	11.5%	11.6%	10.8%	$ 353.34	$ 455.56	$ 487.47	$ 441.47
OCCC	1,412,533	1,597,623	1,653,309	1,797,783	7.6%	7.4%	7.4%	7.7%	$ 254.51	$ 295.42	$ 306.62	$ 332.00
REDLANDS	416,767	483,028	465,791	459,408	9.6%	10.0%	9.4%	9.0%	$ 342.74	$ 408.65	$ 418.50	$ 392.66
ROSE	1,518,787	1,518,232	1,562,300	1,703,928	7.0%	6.6%	6.8%	7.0%	$ 313.86	$ 347.98	$ 378.46	$ 404.45
SEMINOLE	410,349	422,499	592,544	621,505	9.1%	9.0%	11.2%	11.3%	$ 342.81	$ 387.61	$ 516.60	$ 483.29
TCC	4,216,540	5,013,650	5,311,581	5,331,924	9.5%	10.0%	9.8%	9.3%	$ 434.69	$ 549.56	$ 593.87	$ 613.99
WOSC	463,516	509,932	509,090	843,482	10.7%	10.9%	10.5%	15.4%	$ 476.87	$ 565.33	$ 481.18	$ 605.95
Two-Year Colleges	12,935,355	14,420,927	15,429,747	15,468,293	9.1%	9.1%	9.2%	9.3%	$ 377.14	$ 439.41	$ 474.02	$ 493.82
ALL INSTITUTIONS	$35,989,766	$40,078,801	$43,209,074	$46,334,353	5.8%	6.0%	6.0%	6.0%	$ 329.86	$ 375.93	$ 403.13	$ 423.06

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Institutional Support				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	9,517,732	9,530,957	10,420,278	11,458,623	6.4%	5.9%	6.0%	6.0%	$ 537.48	$ 528.53	$ 551.42	$ 594.85
OSU	10,009,692	10,173,624	10,716,596	11,359,864	7.5%	7.2%	6.9%	7.1%	$ 654.19	$ 638.04	$ 657.98	$ 660.30
Comprehensive Univ.	19,527,424	19,704,581	21,136,874	22,818,487	6.9%	6.5%	6.4%	6.5%	$ 591.58	$ 579.92	$ 600.75	$ 625.73
UCO	4,881,953	5,158,631	5,184,611	6,180,251	9.3%	9.7%	9.1%	10.2%	$ 412.43	$ 466.55	$ 480.77	$ 568.19
ECU	1,970,721	2,047,277	2,152,874	2,254,228	11.4%	11.3%	11.3%	11.6%	$ 512.14	$ 538.33	$ 575.33	$ 623.23
NSU	2,746,271	2,893,752	3,160,705	3,218,289	8.7%	8.4%	8.9%	8.4%	$ 395.89	$ 419.32	$ 469.64	$ 466.89
NWOSU	941,121	1,167,866	1,290,414	1,351,127	11.9%	11.0%	11.6%	11.2%	$ 631.20	$ 805.42	$ 845.62	$ 847.10
SEOSU	1,856,814	2,015,939	1,993,459	2,152,252	11.0%	11.4%	10.9%	10.8%	$ 546.12	$ 613.49	$ 597.56	$ 643.81
SWOSU	1,693,505	1,904,214	2,046,353	2,305,865	7.6%	7.9%	8.3%	8.6%	$ 373.92	$ 472.86	$ 481.95	$ 495.03
CAMERON	2,189,618	2,417,553	2,380,689	2,480,087	11.4%	10.9%	10.3%	10.3%	$ 487.99	$ 578.92	$ 572.42	$ 618.32
LANGSTON	1,370,343	1,513,121	1,601,512	1,780,176	11.0%	11.0%	10.7%	10.2%	$ 505.29	$ 560.83	$ 593.37	$ 679.46
PANHANDLE	895,547	885,260	938,804	1,013,446	15.1%	13.6%	14.0%	14.6%	$ 779.41	$ 793.24	$ 908.81	$ 1,003.41
RSU	1,217,789	1,285,046	1,338,378	2,572,187	14.8%	13.3%	12.6%	17.8%	$ 617.54	$ 659.67	$ 696.71	$ 1,370.37
USAO	875,181	944,035	1,035,601	1,081,197	13.3%	12.6%	14.6%	14.2%	$ 621.14	$ 726.18	$ 867.34	$ 879.02
Four-Year Universities	19,421,074	20,947,648	21,785,022	26,389,105	10.1%	10.1%	10.0%	10.7%	$ 464.63	$ 526.14	$ 552.23	$ 632.36
CASC	558,572	546,258	587,102	574,025	12.0%	10.7%	10.3%	9.9%	$ 511.51	$ 443.75	$ 415.50	$ 416.87
CONNORS	674,197	785,551	883,961	823,095	11.9%	11.4%	11.9%	10.7%	$ 358.81	$ 471.80	$ 575.50	$ 520.95
EASTERN	1,027,334	843,478	905,253	942,706	15.6%	11.9%	11.8%	11.5%	$ 713.43	$ 609.01	$ 699.58	$ 687.60
MURRAY	721,773	781,350	880,528	861,899	15.8%	15.3%	14.7%	13.9%	$ 621.68	$ 637.32	$ 708.39	$ 695.64
NEOAMC	1,117,017	1,167,759	1,145,588	1,272,762	12.6%	12.3%	12.1%	12.8%	$ 640.86	$ 668.44	$ 672.69	$ 705.52
NOC	641,079	712,736	853,243	812,221	12.3%	11.6%	12.2%	11.1%	$ 416.83	$ 460.13	$ 514.31	$ 453.00
OCCC	2,167,087	2,507,080	2,634,167	2,729,028	11.7%	11.5%	11.8%	11.7%	$ 390.47	$ 463.59	$ 488.53	$ 503.98
REDLANDS	541,484	590,217	611,702	643,527	12.4%	12.3%	12.4%	12.7%	$ 445.30	$ 499.34	$ 549.60	$ 550.02
ROSE	2,701,826	2,800,181	2,962,412	2,906,066	12.5%	12.2%	12.8%	11.9%	$ 558.34	$ 641.80	$ 717.64	$ 689.79
SEMINOLE	624,623	611,510	805,929	877,915	13.9%	13.1%	15.3%	16.0%	$ 521.82	$ 561.02	$ 702.64	$ 682.67
TCC	4,559,361	5,429,998	5,577,005	6,141,474	10.2%	10.8%	10.3%	10.7%	$ 470.04	$ 595.20	$ 623.55	$ 707.22
WOSC	570,534	668,203	790,944	806,603	13.2%	14.2%	16.4%	14.7%	$ 586.97	$ 740.80	$ 747.58	$ 579.46
Two-Year Colleges	17,122,676	18,729,367	19,976,212	19,391,321	12.1%	11.8%	11.9%	11.7%	$ 499.22	$ 570.69	$ 613.69	$ 619.06
ALL INSTITUTIONS	$56,071,174	$59,381,596	$62,898,108	$68,598,913	9.1%	8.9%	8.8%	9.0%	$ 513.91	$ 556.99	$ 586.82	$ 626.35
Institutional Support - Data Processing				$7,475,540				1.0%				
Total Institutional Support				$76,074,453				9.9%				

Institutional Support + Institutional Support Data Processing, Percent of Total E&G by Tier:	Comprehensive	7.3%
	Four-Year	11.8%
	Two-Year	12.8%

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TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Data Processing - Institutional Support				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	1,602,528	1,298,197	1,355,359	1,541,939	1.1%	0.8%	0.8%	0.8%	$ 90.50	$ 71.99	$ 71.72	$ 80.05
OSU	1,966,093	1,969,789	1,464,305	1,233,812	1.5%	1.4%	0.9%	0.8%	$ 128.49	$ 123.54	$ 89.91	$ 71.72
Comprehensive Univ.	3,568,621	3,267,986	2,819,664	2,775,751	1.3%	1.1%	0.9%	0.8%	$ 108.11	$ 96.18	$ 80.14	$ 76.12
UCO	673,311	598,732	715,417	736,513	1.3%	1.1%	1.3%	1.2%	$ 56.88	$ 54.15	$ 66.34	$ 67.71
ECU	59,480	70,314	85,938	100,111	0.3%	0.4%	0.5%	0.5%	$ 15.46	$ 18.49	$ 22.97	$ 27.68
NSU	367,468	553,180	575,542	654,344	1.2%	1.6%	1.6%	1.7%	$ 52.97	$ 80.16	$ 85.52	$ 94.93
NWOSU	28,231	39,056	43,692	49,326	0.4%	0.4%	0.4%	0.4%	$ 18.93	$ 26.94	$ 28.63	$ 30.93
SEOSU	37,671	37,908	41,129	34,784	0.2%	0.2%	0.2%	0.2%	$ 11.08	$ 11.54	$ 12.33	$ 10.41
SWOSU	125,361	168,704	183,718	218,155	0.6%	0.7%	0.7%	0.8%	$ 27.68	$ 41.89	$ 43.27	$ 46.83
CAMERON	316,136	361,251	450,642	471,823	1.6%	1.6%	2.0%	2.0%	$ 70.46	$ 86.51	$ 108.35	$ 117.63
LANGSTON	135,480	141,867	166,430	181,714	1.1%	1.0%	1.1%	1.0%	$ 49.96	$ 52.58	$ 61.66	$ 69.36
PANHANDLE	58,760	62,444	57,745	65,188	1.0%	1.0%	0.9%	0.9%	$ 51.14	$ 55.95	$ 55.90	$ 64.54
RSU	112,290	129,926	159,052	263,751	1.4%	1.3%	1.5%	1.8%	$ 56.94	$ 66.70	$ 82.80	$ 140.52
USAO	73,782	92,647	83,277	85,517	1.1%	1.2%	1.2%	1.1%	$ 52.36	$ 71.27	$ 69.75	$ 69.53
Four-Year Universities	1,875,680	2,126,103	2,403,530	2,861,226	1.0%	1.0%	1.1%	1.2%	$ 44.87	$ 53.40	$ 60.93	$ 68.56
CASC	77,640	93,335	77,689	105,129	1.7%	1.8%	1.4%	1.8%	$ 71.10	$ 75.82	$ 54.98	$ 76.35
CONNORS	17,250	20,915	18,522	6,710	0.3%	0.3%	0.2%	0.1%	$ 9.18	$ 12.56	$ 12.06	$ 4.25
EASTERN	53,828	105,156	98,332	101,268	0.8%	1.5%	1.3%	1.2%	$ 37.38	$ 75.92	$ 75.99	$ 73.86
MURRAY	33,462	52,236	57,672	85,143	0.7%	1.0%	1.0%	1.4%	$ 28.82	$ 42.61	$ 46.40	$ 68.72
NEOAMC	140,396	182,502	153,354	191,263	1.6%	1.9%	1.6%	1.9%	$ 80.55	$ 104.47	$ 90.05	$ 106.02
NOC	68,113	63,004	57,561	50,634	1.3%	1.0%	0.8%	0.7%	$ 44.29	$ 40.67	$ 34.70	$ 28.24
OCCC	200,348	344,019	228,977	131,537	1.1%	1.6%	1.0%	0.6%	$ 36.10	$ 63.61	$ 42.47	$ 24.29
REDLANDS	55,931	64,144	24,146	27,089	1.3%	1.3%	0.5%	0.5%	$ 46.00	$ 54.27	$ 21.69	$ 23.15
ROSE	193,276	199,728	129,384	127,115	0.9%	0.9%	0.6%	0.5%	$ 39.94	$ 45.78	$ 31.34	$ 30.17
SEMINOLE	72,697	73,763	75,829	71,559	1.6%	1.6%	1.4%	1.3%	$ 60.73	$ 67.67	$ 66.11	$ 55.64
TCC	698,469	724,541	962,483	896,265	1.6%	1.4%	1.8%	1.6%	$ 72.01	$ 79.42	$ 107.61	$ 103.21
WOSC	36,757	42,044	45,744	44,851	0.9%	0.9%	0.9%	0.8%	$ 37.82	$ 46.61	$ 43.24	$ 32.22
Two-Year Colleges	1,760,457	2,095,313	2,088,745	1,838,563	1.2%	1.3%	1.2%	1.1%	$ 51.33	$ 63.84	$ 64.17	$ 58.70
ALL INSTITUTIONS	$7,204,758	$7,489,402	$7,311,939	$7,475,540	1.2%	1.1%	1.0%	1.0%	$ 66.03	$ 70.25	$ 68.22	$ 68.26

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Plant Operation and Maintenance. A long-standing recommendation of the State Regents is for institutions with abnormally high expenditures for physical plant operation and maintenance to conduct institutional studies to determine reasons. Although the institutional campus master plan of capital improvement projects is not a part of the E&G Budget, the institution must consider how new construction and renovation projects will impact the plant operation and maintenance costs.

Many factors influence the amount and proportion of an institution's expenditures for plant operation and maintenance in any one year. Unexpected repairs or anticipated necessary repairs, completion of a new building or disposal of an old building and unusual adjustments in utility rates and plant wages may cause temporary deviations in the amount and/or proportion designated for this function.

In a broader sense, the function of an institution may dictate plant buildings, equipment and facilities that influence the relative cost of physical plant maintenance and operation. However, a pattern of relatively high or low budget expenditures for this function more likely reflects the administration's philosophy of budgeting or the general age and condition of the physical plant facilities.

In any event, institutions that regularly deviate substantially from the average might benefit from a critical self-analysis of the causes for the deviation. Substantial deviation may become increasingly significant as the long-range capital improvement program is implemented. By closely relating buildings and equipment to institutional functions and size, plant operation and maintenance costs should show increasing uniformity as a proportion of each institution's current operating budget.

Scholarships and Fellowships. The scholarships and fellowships category includes expenditures for scholarships and fellowships--from restricted or unrestricted current funds--in the form of grants to students, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal coursework should be charged to instruction, research, or public service. If the institution has custody of the funds and does not select a recipient, and there is no entitlement program, the funds should be accounted for and reported in the agency fund group rather than in the current funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the College Work-Study program, charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category according to NACUBO guidelines. These data do not include fee and tuition waivers, however, as this report reflects cash transactions. Remission of tuition or fee granted because of faculty or staff status, or family relations of student to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

Most of the institutions handle the scholarships and fellowships through the E&G Budget Part II or Agency Special Account due to the timeliness of providing the funds to the student or the sponsor.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Operation & Maintenance of Plant				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	17,218,132	17,006,250	18,712,636	20,306,673	11.5%	10.5%	10.7%	10.6%	$ 972.34	$ 943.06	$ 990.24	$ 1,054.18
OSU	15,623,797	16,342,475	22,057,939	19,906,458	11.7%	11.6%	14.1%	12.4%	$ 1,021.10	$ 1,024.93	$ 1,354.33	$ 1,157.08
Comprehensive Univ.	32,841,929	33,348,725	40,770,575	40,213,131	11.6%	11.0%	12.3%	11.4%	$ 994.94	$ 981.48	$ 1,158.78	$ 1,102.73
UCO	5,649,521	5,785,473	6,192,610	6,449,466	10.7%	10.9%	10.9%	10.6%	$ 477.28	$ 523.24	$ 574.24	$ 592.95
ECU	2,241,074	2,216,610	2,299,722	2,215,016	12.9%	12.2%	12.1%	11.4%	$ 582.40	$ 582.86	$ 614.57	$ 612.39
NSU	3,753,948	3,999,446	4,082,231	4,318,565	11.9%	11.7%	11.5%	11.3%	$ 541.15	$ 579.55	$ 606.57	$ 626.51
NWOSU	1,167,962	1,472,045	1,491,261	1,790,551	14.8%	13.8%	13.3%	14.8%	$ 783.34	$ 1,015.20	$ 977.24	$ 1,122.60
SEOSU	1,570,935	1,467,552	1,413,010	1,699,062	9.3%	8.3%	7.7%	8.5%	$ 462.04	$ 446.61	$ 423.56	$ 508.24
SWOSU	2,295,944	2,475,930	2,473,111	3,268,002	10.3%	10.3%	10.0%	12.2%	$ 506.94	$ 614.83	$ 582.46	$ 701.59
CAMERON	2,424,568	2,897,339	3,150,478	3,157,278	12.6%	13.0%	13.6%	13.2%	$ 540.35	$ 693.81	$ 757.51	$ 787.15
LANGSTON	1,447,293	1,547,202	1,669,316	1,809,415	11.6%	11.2%	11.1%	10.4%	$ 533.66	$ 573.46	$ 618.49	$ 690.62
PANHANDLE	984,455	1,069,620	1,060,033	1,034,971	16.6%	16.5%	15.8%	14.9%	$ 856.79	$ 958.44	$ 1,026.17	$ 1,024.72
RSU	1,034,120	1,227,365	1,314,315	2,333,422	12.5%	12.7%	12.4%	16.1%	$ 524.40	$ 630.06	$ 684.18	$ 1,243.17
USAO	1,039,948	1,317,262	1,066,151	1,125,359	15.8%	17.6%	15.0%	14.7%	$ 738.08	$ 1,013.28	$ 892.92	$ 914.93
Four-Year Universities	22,575,648	24,248,479	24,897,923	29,201,107	11.7%	11.7%	11.4%	11.8%	$ 540.10	$ 609.04	$ 631.14	$ 699.75
CASC	653,070	695,113	782,804	781,759	14.1%	13.6%	13.7%	13.5%	$ 598.05	$ 564.67	$ 554.00	$ 567.73
CONNORS	803,150	1,172,412	1,241,484	1,236,144	14.1%	17.0%	16.7%	16.1%	$ 427.43	$ 704.15	$ 808.26	$ 782.37
EASTERN	887,577	997,505	945,800	992,195	13.5%	14.1%	12.3%	12.1%	$ 616.37	$ 720.22	$ 730.91	$ 723.70
MURRAY	563,016	580,155	622,923	646,101	12.3%	11.4%	10.4%	10.4%	$ 484.94	$ 473.21	$ 501.14	$ 521.47
NEOAMC	1,399,416	1,636,470	1,413,057	1,475,627	15.8%	17.2%	14.9%	14.8%	$ 802.88	$ 936.73	$ 829.75	$ 817.98
NOC	695,093	998,754	1,101,318	1,156,995	13.3%	16.3%	15.8%	15.8%	$ 451.95	$ 644.77	$ 663.84	$ 645.28
OCCC	2,158,087	2,405,154	2,647,786	2,702,574	11.6%	11.1%	11.8%	11.6%	$ 388.84	$ 444.74	$ 491.06	$ 499.09
REDLANDS	515,215	520,326	564,939	569,224	11.8%	10.8%	11.5%	11.2%	$ 423.70	$ 440.21	$ 507.58	$ 486.52
ROSE	2,495,559	2,561,868	2,532,959	2,597,633	11.6%	11.2%	11.0%	10.6%	$ 515.72	$ 587.18	$ 613.60	$ 616.58
SEMINOLE	547,696	573,485	621,881	593,212	12.2%	12.2%	11.8%	10.8%	$ 457.56	$ 526.13	$ 542.18	$ 461.28
TCC	4,055,463	5,423,308	5,648,543	5,672,558	9.1%	10.8%	10.4%	9.9%	$ 418.09	$ 594.47	$ 631.55	$ 653.22
WOSC	494,208	549,541	584,838	586,367	11.5%	11.7%	12.1%	10.7%	$ 508.44	$ 609.25	$ 552.78	$ 421.24
Two-Year Colleges	16,301,670	19,341,456	20,022,647	19,010,389	11.5%	12.2%	11.9%	11.4%	$ 475.28	$ 589.34	$ 615.12	$ 606.90
ALL INSTITUTIONS	$71,719,247	$76,938,660	$85,691,145	$88,424,627	11.6%	11.5%	12.0%	11.5%	$ 657.33	$ 721.68	$ 799.48	$ 807.37

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1995-96 THROUGH 1998-99

Institution	Scholarships & Fellowships				Percent of Total Educational & General				Amount Per FTE Student			
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99
OU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OSU	380,832	607,707	637,754	1,028,832	0.3%	0.4%	0.4%	0.6%	$ 24.89	$ 38.11	$ 39.16	$ 59.80
Comprehensive Univ	380,832	607,707	637,754	1,028,832	0.1%	0.2%	0.2%	0.3%	$ 11.54	$ 17.89	$ 18.13	$ 28.21
UCO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ECU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NWOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CAMERON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
LANGSTON	675,793	635,000	814,000	648,686	5.4%	4.6%	5.4%	3.7%	$ 249.19	$ 235.36	$ 301.59	$ 247.59
PANHANDLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
RSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Four-Year Universities	675,793	635,000	814,000	648,686	0.4%	0.3%	0.4%	0.3%	$ 16.17	$ 15.95	$ 20.63	$ 15.54
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
MURRAY	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OCCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ALL INSTITUTIONS	$1,056,625	$1,242,707	$1,451,754	$1,677,518	0.2%	0.2%	0.2%	0.2%	$ 9.68	$ 11.66	$ 13.54	$ 15.32

Expenditures by Object

Tables 9 and 10 compare expenditures by object. Sometimes analysis of these data will show differences in spending patterns not readily discernible through expenditure by function information. For example, percentage expenditures for teaching salaries may indicate somewhat different trends than those for the function of instruction.

Tables 9 and 10 present data on the various budget objects for which E&G funds were spent during 1998-99. Table 9 shows the dollar amount of expenditures for 12 objects.

By far the greatest proportion of the educational and general budget of higher education institutions is spent for salaries and wages. As shown by Table 10, Oklahoma's state institutions spent 31.1 percent for teaching salaries, 16.4 percent for other professional salaries, and 12.0 percent for nonprofessional salaries and wages--a total of 59.5 percent for salaries and wages. This compares with 61.4 percent in 1995-96, 59.9 percent in 1996-97 and 59.4 percent in 1997-98.

When staff benefits are added, 75.0 percent of the total E&G budget expenditures was for compensation of faculty and staff for services rendered in 1998-99. The comprehensive universities spent 69.4 percent for that purpose, the four-year universities 79.3 percent and the two-year colleges 80.7 percent.

The range in percentages for teaching salaries was from a low of 21.1 percent at Rogers to a high of 42.4 percent at ECU. The four-year universities spent a higher proportion of their money for teaching salaries than did the other types of institutions. While the comprehensive universities spent 27.7 percent for this object and the two-year colleges 30.7 percent, the four-year universities spent 36.1 percent of their budgets for teaching salaries.

TABLE 9

TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Total	Teaching Salaries	Professional Salaries	Other Salaries & Wages	Fringe Benefits	Professional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU	$ 190,895,748	$ 54,079,449	$ 34,721,524	$ 17,908,909	$ 25,883,861	$ 1,728,261	$ 3,552,956	$ 8,718,479	$ 19,380,812	$ 12,742,196	$ 3,729,809	$ -	$ 8,449,492
OSU	160,881,741	43,443,430	31,085,711	15,725,977	21,222,052	-	2,368,646	6,432,810	23,849,289	8,303,291	3,740,654	-	4,709,881
Comprehensive Univ.	$ 351,777,489	$ 97,522,879	$ 65,807,235	$ 33,634,886	$ 47,105,913	$ 1,728,261	$ 5,921,602	$ 15,151,289	$ 43,230,101	$ 21,045,487	$ 7,470,463	$ -	$ 13,159,373
UCO	$ 60,661,246	$ 22,394,015	$ 7,537,556	$ 7,197,219	$ 9,886,885	$ 618,505	$ 467,474	$ 1,111,991	$ 7,470,200	$ 3,215,729	$ 758,872	$ -	$ 2,800
ECU	19,489,702	8,259,742	2,143,322	2,541,778	3,573,471	-	176,436	424,174	531,712	621,253	201,634	-	1,016,180
NSU	38,290,647	14,152,510	5,178,636	5,382,367	6,945,650	338,987	539,872	1,115,841	2,542,954	1,524,967	568,863	-	-
NWOSU	12,197,875	3,668,850	1,779,703	1,487,037	1,924,146	-	77,557	470,291	2,168,498	378,161	-	-	143,632
SEOSU	19,886,754	7,906,376	2,546,308	2,176,260	3,521,476	129,333	209,297	556,227	2,237,406	367,982	236,089	-	-
SWOSU	26,872,666	10,550,533	2,987,115	3,020,394	5,416,264	109,227	307,478	616,060	2,038,279	1,098,532	700,999	-	27,785
CAMERON	24,008,964	9,228,907	3,249,333	2,770,481	4,150,908	225,572	145,788	984,832	1,653,186	1,179,465	420,492	-	-
LANGSTON	17,431,684	5,462,382	4,210,850	491,679	2,814,717	125,526	164,313	364,561	2,817,450	-	53,116	648,686	278,404
PANHANDLE	6,926,743	2,246,975	1,270,439	1,013,211	1,101,963	250,514	121,696	253,375	510,266	85,006	73,298	-	-
RSU	14,479,547	3,063,735	2,989,721	1,652,046	2,644,949	271,206	90,225	615,694	2,305,555	429,781	436,432	-	63,203
USAO	7,633,242	2,616,071	1,238,969	879,139	1,238,185	16,221	89,474	425,322	733,659	268,469	97,505	-	30,198
Four-Year Universities	$ 247,779,070	$ 89,547,096	$ 35,051,982	$ 28,611,611	$ 43,218,614	$ 2,085,091	$ 2,389,610	$ 6,938,368	$ 25,009,165	$ 9,169,345	$ 3,547,308	$ 648,686	$ 1,562,202
CASC	$ 5,802,028	$ 1,902,712	$ 1,103,725	$ 646,206	$ 883,578	$ 47,237	$ 73,718	$ 251,866	$ 695,765	$ 136,968	$ 44,936	$ -	$ 15,317
CONNORS	7,661,016	2,092,216	922,538	1,906,311	1,339,185	317,892	39,896	259,468	623,116	133,557	26,837	-	-
EASTERN	8,193,007	2,055,716	1,309,087	1,589,345	1,408,642	169,433	89,079	281,154	972,147	280,324	38,080	-	-
MURRAY	6,189,391	1,942,684	1,186,401	816,346	790,888	260,407	100,052	203,623	775,772	93,750	19,468	-	-
NEOAMC	9,975,396	3,251,263	1,388,907	1,762,119	1,668,913	-	61,547	257,055	1,113,058	333,776	138,758	-	-
NOC	7,338,812	2,767,980	983,786	1,069,207	1,354,434	55,836	56,093	360,361	675,118	15,997	-	-	-
OCCC	23,353,485	6,663,462	4,633,888	3,446,209	4,306,185	19,200	121,793	808,215	2,816,533	320,282	217,718	-	8,658
REDLANDS	5,079,965	1,621,066	845,839	553,789	715,486	-	73,888	208,568	717,404	321,461	13,806	-	-
ROSE	24,419,589	7,842,567	3,725,121	4,198,771	4,423,582	353,131	177,228	313,176	1,956,976	1,172,713	256,324	-	-
SEMINOLE	5,477,601	1,877,415	891,248	776,168	1,004,298	121,534	50,330	187,163	474,410	28,881	66,154	-	-
TCC	57,320,726	17,208,887	6,301,714	12,446,547	10,138,568	982,161	374,998	1,720,678	5,209,938	2,556,083	381,132	-	-
WOSC	5,493,109	1,837,563	1,092,176	718,639	762,197	62,886	140,053	204,021	588,153	34,712	52,709	-	-
Two-Year Colleges	$ 166,304,125	$ 51,063,531	$ 24,384,430	$ 29,929,657	$ 28,795,976	$ 2,389,717	$ 1,358,675	$ 5,055,348	$ 16,618,390	$ 5,428,504	$ 1,255,922	$ -	$ 23,975
All Institutions	$ 765,860,684	$ 238,133,506	$ 125,243,647	$ 92,176,154	$ 119,120,503	$ 6,203,069	$ 9,669,887	$ 27,145,005	$ 84,857,656	$ 35,643,336	$ 12,273,685	$ 648,686	$ 14,745,550

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TABLE 10

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Total	Teaching Salaries	Professional Salaries	Other Salaries & Wages	Fringe Benefits	Professional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU	100.0%	28.3%	18.2%	9.4%	13.6%	0.9%	1.9%	4.6%	10.2%	6.7%	2.0%	0.0%	4.4%
OSU	100.0%	27.0%	19.3%	9.8%	13.2%	0.0%	1.5%	4.0%	14.8%	5.2%	2.3%	0.0%	2.9%
Comprehensive Univ.	100.0%	27.7%	18.7%	9.6%	13.4%	0.5%	1.7%	4.3%	12.3%	6.0%	2.1%	0.0%	3.7%
UCO	100.0%	36.9%	12.4%	11.9%	16.3%	1.0%	0.8%	1.8%	12.3%	5.3%	1.3%	0.0%	0.0%
FCU	100.0%	42.4%	11.0%	13.0%	18.3%	0.0%	0.9%	2.2%	2.7%	3.2%	1.0%	0.0%	5.2%
NSU	100.0%	37.0%	13.5%	14.1%	18.1%	0.9%	1.4%	2.9%	6.6%	4.0%	1.5%	0.0%	0.0%
NWOSU	100.0%	30.3%	14.7%	12.3%	15.9%	0.0%	0.6%	3.9%	17.9%	3.1%	0.0%	0.0%	1.2%
SEOSU	100.0%	39.8%	12.8%	10.9%	17.7%	0.7%	1.1%	2.8%	11.3%	1.9%	1.2%	0.0%	0.0%
SWOSU	100.0%	39.3%	11.1%	11.2%	20.2%	0.4%	1.1%	2.3%	7.6%	4.1%	2.6%	0.0%	0.1%
CAMERON	100.0%	38.4%	13.5%	11.5%	17.3%	0.9%	0.6%	4.1%	6.9%	4.9%	1.8%	0.0%	0.0%
LANGSTON	100.0%	31.3%	24.2%	2.8%	16.1%	0.7%	0.9%	2.1%	16.2%	0.0%	0.3%	3.7%	1.6%
PANHANDLE	100.0%	32.4%	18.3%	14.6%	15.9%	3.6%	1.8%	3.7%	7.4%	1.2%	1.1%	0.0%	0.0%
RSU	100.0%	21.1%	20.1%	11.4%	18.3%	1.9%	0.6%	4.3%	15.9%	3.0%	3.0%	0.0%	0.4%
USAO	100.0%	34.3%	16.2%	11.5%	16.2%	0.2%	1.2%	5.6%	9.6%	3.5%	1.3%	0.0%	0.4%
Four-Year Universities	100.0%	36.1%	14.1%	11.5%	17.4%	0.8%	1.0%	2.8%	10.1%	3.7%	1.4%	0.3%	0.6%
CASC	100.0%	32.8%	19.0%	11.1%	15.2%	0.8%	1.3%	4.3%	12.0%	2.4%	0.8%	0.0%	0.3%
CONNORS	100.0%	27.3%	12.0%	24.9%	17.5%	4.1%	0.5%	3.4%	8.1%	1.7%	0.4%	0.0%	0.0%
EASTERN	100.0%	25.1%	16.0%	19.4%	17.2%	2.1%	1.1%	3.4%	11.9%	3.4%	0.5%	0.0%	0.0%
MURRAY	100.0%	31.4%	19.2%	13.2%	12.8%	4.2%	1.6%	3.3%	12.5%	1.5%	0.3%	0.0%	0.0%
NEOAMC	100.0%	32.6%	13.9%	17.7%	16.7%	0.0%	0.6%	2.6%	11.2%	3.3%	1.4%	0.0%	0.0%
NOC	100.0%	37.7%	13.4%	14.6%	18.5%	0.8%	0.8%	4.9%	9.2%	0.2%	0.0%	0.0%	0.0%
OCCC	100.0%	28.5%	19.8%	14.8%	18.4%	0.1%	0.5%	3.5%	12.1%	1.4%	0.9%	0.0%	0.0%
REDLANDS	100.0%	31.9%	16.7%	10.9%	14.1%	0.0%	1.5%	4.1%	14.1%	6.3%	0.3%	0.0%	0.2%
ROSE	100.0%	32.1%	15.3%	17.2%	18.1%	1.4%	0.7%	1.3%	8.0%	4.8%	1.0%	0.0%	0.0%
SEMINOLE	100.0%	34.3%	16.3%	14.2%	18.3%	2.2%	0.9%	3.4%	8.7%	0.5%	1.2%	0.0%	0.0%
TCC	100.0%	30.0%	11.0%	21.7%	17.7%	1.7%	0.7%	3.0%	9.1%	4.5%	0.7%	0.0%	0.0%
WOSC	100.0%	33.5%	19.9%	13.1%	13.9%	1.1%	2.5%	3.7%	10.7%	0.6%	1.0%	0.0%	0.0%
Two-Year Colleges	100.0%	30.7%	14.7%	18.0%	17.3%	1.4%	0.8%	3.0%	10.0%	3.3%	0.8%	0.0%	0.0%
All Institutions	100.0%	31.1%	16.4%	12.0%	15.6%	0.8%	1.3%	3.5%	11.1%	4.7%	1.6%	0.1%	1.9%

		FY96	FY97	FY98	FY99
Total Salaries (Teaching, Professional and Other Sal & Wages)	Comprehensive	57.0%	56.2%	55.2%	56.0%
	Four-Year	65.5%	63.4%	63.2%	61.8%
	Two-Year	64.8%	62.3%	62.9%	63.4%
	Total	61.4%	59.9%	59.5%	59.5%

		FY96	FY97	FY98	FY99
Total Compensation (Salaries and Fringe Benefits)	Comprehensive	70.0%	69.7%	68.4%	69.4%
	Four-Year	81.4%	80.8%	80.3%	79.3%
	Two-Year	80.7%	79.8%	80.6%	80.7%
	Total	76.0%	75.5%	74.9%	75.0%

V. TRENDS IN CURRENT OPERATING EXPENDITURES - ALL CATEGORIES

During the fiscal year 1998-99, Oklahoma's 25 state-supported colleges and universities spent a total of $1,367,182,176 (see Appendix A) for all current operating purposes, an increase of $77,570,110 or 5.7 percent more than 1997-98. This includes expenditures for Educational and General--Part I; Auxiliary Enterprises; Student Aid; Educational and General--Part II; Sponsored Research and Other Sponsored Programs. The expenditures of eight other constituent agencies of the State System are excluded from the total.

Figure 5 compares total current operating expenditures of the 25 colleges and universities for the four years ending with fiscal year 1998-99. The four expenditure categories depict the broad areas of activities in State System institutions. The proportions varied only within a very narrow range each year.

The proportion spent for Educational and General--Part I in relation to total outlay has remained around 56 percent during the past four years. Specifically, it has ranged from a low of 55.6 percent to a high of 56.4 percent. During the same period, expenditures for Auxiliary Enterprises ranged from a low of 24.2 percent to a high of 26.5 percent.

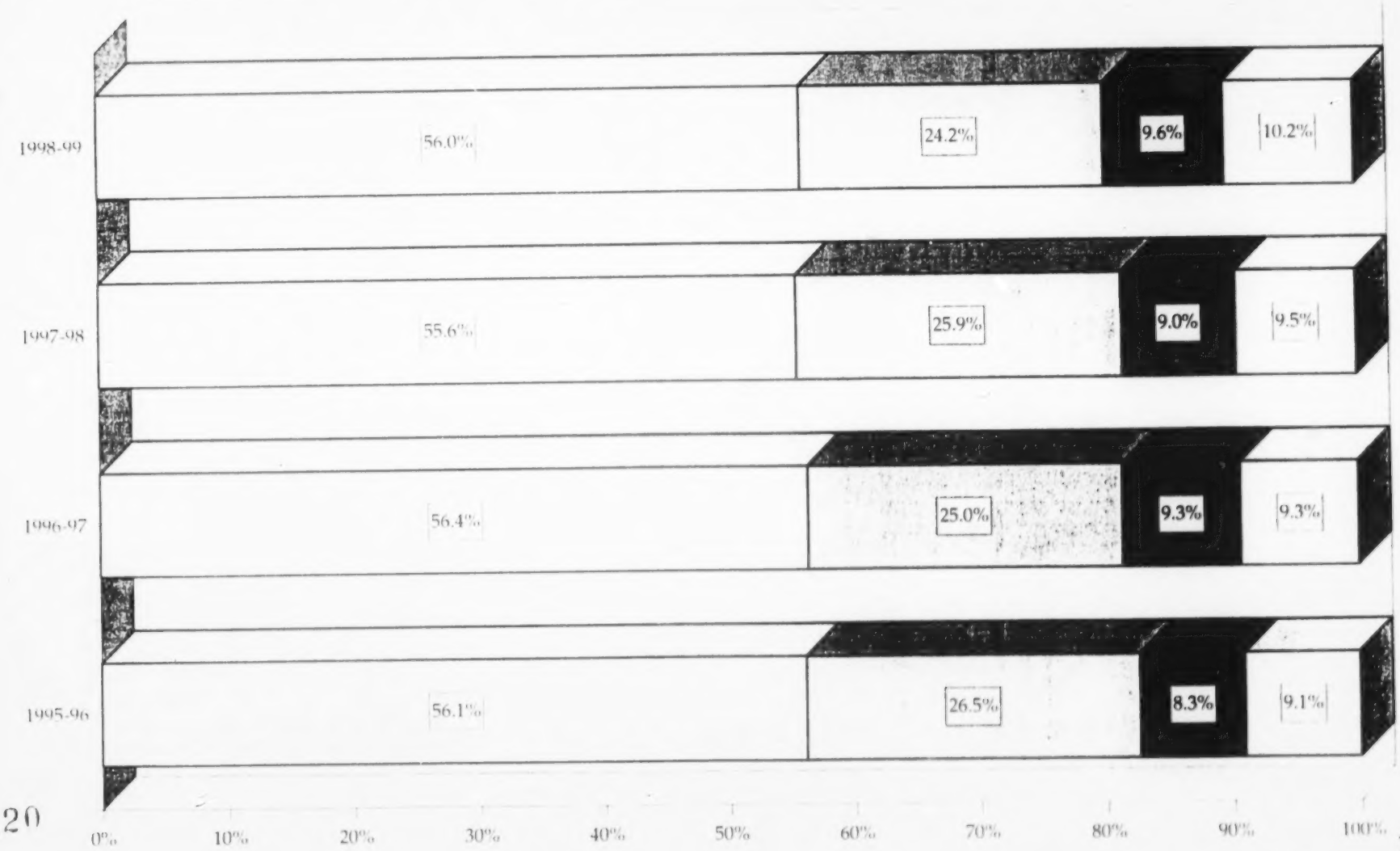
These two areas of expenditures were greater than the other two. Sponsored Research and Other Sponsored Programs budgeted in E&G--Part II ranged from a low of 9.1 percent to a high of 10.2 percent. Student Aid ranged from a low of 8.3 percent to a high of 9.6 percent.

During the four-year period, total expenditures increased from $1,101,829,946 to $1,367,182,176 or 24.1 percent. Full-time-equivalent student enrollment increased during the same period by 0.4 percent.

No attempt has been made to analyze the effect of price increases during the period.

During the four years, while total expenditures increased 24.1 percent, E&G--Part I increased 23.8 percent; Auxiliary Enterprises, 26.5 percent; E&G--Part II, Sponsored Research and Other Programs, 39.3 percent; and Student Aid, 43.2 percent.

Figure 5. COLLEGES AND UNIVERSITIES PROPORTION OF E&G PART I, AUXILIARY ENTERPRISES, STUDENT AID, AND E&G PART II
1995-96 - 1998-99



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VI. AUXILIARY ENTERPRISES; STUDENT AID; AND EDUCATIONAL AND GENERAL--PART II, SPONSORED RESEARCH AND PROGRAMS

INCOME

Tables 11 and 12 show the amount of income and expenditures respectively for Auxiliary Enterprises; Student Aid; and Educational and General--Part II, Sponsored Research and Programs.

Income for all institutions from Auxiliary Enterprises in 1998-99 was $365,848,275, 4.1 percent greater than it was in 1997-98. Between 1995-96 and 1998-99, income from this source for all institutions increased $53,873,566 or 17.3 percent. In 1995-96, Auxiliary Enterprises income was equal to 50.6 percent of the E&G--Part I income of all institutions. In 1998-99, Auxiliary Enterprises income is equal to 46.5 percent of the E&G--Part I income of all institutions.

Income from Student Aid in 1998-99 increased 11.2 percent, or $13,287,334, from 1997-98. Between 1995-96 and 1998-99, income from this source for all institutions increased $40,722,150 or 44.9 percent. In 1995-96, Student Aid income was equal to 14.7 percent of the E&G--Part I income of all institutions. In 1998-99, Student Aid income was equal to 16.7 percent of the E&G--Part I income at all institutions.

Income from Educational and General--Part II, Sponsored Research and Other Sponsored Programs in 1998-99 was 13.8 percent, or $16,889,633, more than in 1997-98. Between 1995-96 and 1998-99, income from this source for all institutions increased $38,985,825 or 38.9 percent. In 1995-96 Sponsored Research and Programs income was equal to 16.3 percent of the E&G--Part I income of all institutions, while in 1998-99 it was equal to 17.7 percent.

EXPENDITURES

The total expenditures for Auxiliary Enterprises in 1998-99 were $330,776,143, a decrease of 1.0 percent from $334,075,513 in the preceding year. Over the four-year period, 1995-96 through 1998-99, the expenditures increased from $291,970,899 to $330,776,143, an increase of 13.3 percent.

During the period 1995-96 through 1998-99, Student Aid expenditures increased $39,469,414, or 43.2 percent from $91,299,007 to $130,768,421. This compares with an increase in FTE student enrollment from 109,107 to 109,522, or 0.4 percent during the same period (see Appendix A). This very slight increase in enrollment with the large increase in Student Aid expenditures indicates a substantial increase in Student Aid per FTE student.

For the year 1998-99, the expenditures for Auxiliary Enterprises, Student Aid, and Educational and General--Part II, Sponsored Research and Programs combined were $601,321,492. The Educational and General Part I expenditures were $765,860,684. In 1998-99 expenditures for Auxiliary Enterprises, Student Aid, and E&G--Part II, Sponsored Research and Programs were equal to 78.5 percent of the E&G--Part I expenditures. In 1995-96 expenditures for the same items were equal to 78.2 percent of the E&G--Part I expenditures (see Appendix A).

TABLE 11

TOTAL AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH INCOME AND PROGRAMS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

Institution	Agency Special Account Income										Student Aid Income		E&G Part II
	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loan/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships /Fellowships	Other Student Aid	Sponsored Research & Programs
OU	176,966,863	25,969,448	9,854,276	750,477	1,388,685	14,571,862	15,993,244	4,863,930	-	103,574,941	14,394,190	-	71,327,618
OSU	79,914,462	17,116,275	5,422,327	8,876,921	4,901,230	14,457,595	-	5,001,584	-	24,138,530	20,572,723	-	25,267,830
Comprehensive Univ	256,881,325	43,085,723	15,276,603	9,627,398	6,289,915	29,029,457	15,993,244	9,865,514	-	127,713,471	34,966,913	-	96,595,448
UCO	10,335,218	105	2,924,119	1,641,348	1,113,299	1,951,550	-	1,421,628	-	1,283,169	-	28,185,047	2,251,876
ECU	3,072,595	15,036	769,805	88,269	-	686,618	-	586,193	-	926,674	3,910,801	-	6,848,616
NSU	15,389,595	860,333	2,799,293	3,813,056	319,743	2,331,597	-	319,177	121,085	4,825,311	741,461	8,082,443	3,170,612
NWOSU	2,530,425	292,410	470,519	1,052,314	26,741	338,240	148,033	68,689	-	133,479	76,664	1,468,617	322,332
SEOSU	4,217,669	108,202	778,185	419,949	547,334	859,865	-	698,601	-	805,533	4,132,906	-	4,618,407
SWOSU	11,207,005	525,464	1,720,003	-	356,326	1,620,293	5,278,448	824,229	-	882,242	434,896	4,356,811	3,109,327
CAMERON	2,956,691	21,424	489,796	234,804	-	521,937	-	682,103	416,112	590,515	382,937	4,061,210	1,808,643
LANGSTON	4,169,554	303,823	1,260,627	-	103,519	1,104,267	288,934	96,685	-	1,011,699	3,981,175	-	9,050,376
PANHANDLE	2,592,587	139,658	268,911	306,492	72,550	397,432	-	49,146	-	1,358,398	139,475	947,819	-
RSU	3,717,870	-	240,068	-	380,186	138,674	1,024,784	575,744	-	1,358,414	-	1,997,348	1,965,957
USAO	5,822,784	197,296	391,866	353,311	35,470	190,650	3,948,408	146,519	-	559,264	-	1,865,109	-
4-year Universities	66,011,993	2,463,751	12,113,192	7,909,543	2,955,168	10,141,123	10,688,607	5,468,714	537,197	13,734,698	13,800,315	50,964,404	33,146,146
CASC	2,531,824	156,754	290,060	461,904	128,085	129,894	182,238	84,319	-	1,098,570	2,247,919	-	1,662,224
CONNORS	2,854,709	47,007	319,155	910,259	329,930	285,763	75,467	21,976	56,247	808,905	-	3,019,699	213,034
EASTERN	2,850,641	2,040	624,649	609,265	121,476	422,792	-	193,520	-	876,899	189,537	1,715,332	289,310
MURRAY	4,096,014	79,219	245,679	824,177	114,137	202,194	2,032,878	261,844	-	335,886	68,905	1,896,006	293,810
NEOAMC	5,631,814	70,251	1,401,160	866,218	122,015	725,737	104,050	85,432	-	2,256,951	979,413	3,364,986	78,313
NOC	2,653,335	230,073	389,564	672,805	49,948	339,708	94,179	119,841	-	757,217	137,829	1,784,205	860,363
OCCC	4,646,975	-	145,075	2,965,548	10,283	-	-	-	-	1,526,069	3,544,598	-	1,823,849
REDLANDS	2,010,990	55,253	200,564	805,853	140,229	-	34,829	118,282	-	655,980	-	1,045,253	1,160,000
ROSE	4,642,300	3,971	346,301	2,150,235	467,368	-	14,504	991,478	-	668,443	85,743	3,314,714	933,703
SEMINOLE	1,239,783	18,405	199,814	577,144	158,360	21,936	-	192,189	-	71,935	1,577,786	43,675	737,528
TCC	8,547,254	-	410,637	5,587,473	1,303,256	-	-	-	43,797	1,202,091	658,228	4,724,674	1,406,200
WOSC	1,249,318	1,625	76,154	596,758	97,314	-	-	147,119	-	330,348	199,375	1,078,760	124,322
2-year Colleges	42,954,957	664,598	4,648,812	17,027,639	3,042,401	2,128,024	2,538,145	2,216,000	100,044	10,589,294	9,689,333	21,987,304	9,592,656
All Institutions	365,848,275	46,214,072	32,038,607	34,564,580	12,287,484	41,298,604	29,219,996	17,550,228	637,241	152,037,463	58,456,561	72,951,708	139,334,250

	Total Auxiliary				Total Student Aid, FY99	131,408,269		Sponsored Research	
FY98	351,520,897					118,120,935		122,444,617	
Dollar & Percent Change	14,327,378	4.1%				13,287,334	11.2%	16,889,633	13.8%
FY96	311,974,709					90,686,119		100,348,425	
Dollar & Percent Change	53,873,566	17.3%				40,722,150	44.9%	38,985,825	38.9%

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TABLE 12

EXPENDITURES FOR AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH AND PROGRAMS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1998-99

	Agency Special Account Expenditures										Student Aid Expenditures		E&G Part II
Institution	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loan/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid	Sponsored Research & Programs
OU	160,103,961	25,945,235	9,104,260	673,655	1,406,770	12,585,990	15,911,184	4,816,246	-	89,660,621	14,394,190	-	71,327,618
OSU	65,943,939	16,786,538	5,467,989	8,822,161	4,309,480	12,331,730	-	5,098,213	-	13,127,828	20,509,104	-	25,267,830
Comprehensive Univ.	226,047,900	42,731,773	14,572,249	9,495,816	5,716,250	24,917,720	15,911,184	9,914,459	-	102,788,449	34,903,294	-	96,595,448
UCO	9,569,356	24,796	2,756,099	1,502,455	1,141,842	1,806,760	-	1,272,494	260,586	804,324	28,153,215	-	2,251,876
ECU	3,337,250	523,525	655,748	262,928	-	812,979	-	177,566	-	904,504	270,104	3,640,698	6,848,616
NSU	15,658,330	849,500	2,908,114	3,942,127	319,743	2,179,520	-	285,125	-	5,174,201	745,364	8,113,150	3,613,290
NWOSU	2,523,506	290,455	475,841	1,060,031	40,720	318,512	142,635	62,042	-	133,270	82,783	1,466,493	322,332
SEOSU	4,075,133	165,764	774,356	294,255	537,052	813,585	232,597	377,418	-	880,106	4,103,351	-	4,618,407
SWOSU	10,923,695	525,339	1,555,693	-	372,492	1,609,146	5,242,951	762,330	-	855,744	434,896	4,356,811	3,109,327
CAMERON	2,825,045	116,503	411,588	20,746	-	825,870	306,532	408,553	-	735,253	375,863	4,039,403	1,808,643
LANGSTON	4,106,564	349,462	1,005,464	-	34,117	1,215,401	167,256	120,903	-	1,213,961	3,846,639	-	9,050,376
PANHANDLE	1,920,406	101,742	286,630	330,891	45,305	137,244	-	71,829	-	946,765	117,881	927,799	-
RSU	3,062,823	-	217,229	5,136	425,976	141,679	532,697	566,169	-	1,173,937	-	1,978,926	1,965,957
USAO	5,996,830	197,295	411,549	329,148	25,344	189,891	4,050,592	120,960	-	672,051	-	1,932,389	-
4-year Universities	63,998,938	3,144,381	11,458,311	7,747,717	2,942,591	10,050,587	10,675,260	4,225,389	260,586	13,494,116	38,130,096	26,455,669	33,588,824
CASC	2,014,013	146,473	282,395	416,873	7,666	39,544	122,434	85,893	-	912,735	2,263,498	-	1,662,224
CONNORS	2,578,363	174,007	212,768	648,027	31,643	175,961	13,783	-	543	1,321,631	-	3,003,731	213,034
EASTERN	2,890,369	55,625	366,586	499,021	74,524	412,257	-	189,069	-	1,293,287	189,537	1,707,678	299,310
MURRAY	4,061,605	85,248	202,476	834,573	110,364	151,649	2,047,550	271,941	-	357,804	78,833	1,899,453	293,810
NEOAMC	5,880,975	467,711	1,303,469	796,052	67,433	920,499	-	488,727	-	1,837,084	979,413	3,364,986	78,313
NOC	2,659,632	230,073	337,412	574,651	24,375	373,705	86,616	114,664	-	918,136	135,890	1,798,365	860,363
OCCC	4,126,497	-	86,022	2,394,838	164,773	-	17,411	98,534	-	1,364,919	3,543,864	-	1,823,849
REDLANDS	1,850,274	61,089	251,528	642,090	120,776	-	33,181	111,035	842	629,733	-	1,045,253	1,160,000
ROSE	4,853,638	130,611	426,513	1,865,437	211,784	-	27,174	1,040,619	-	1,151,500	90,466	3,340,017	933,703
SEMINOLE	1,485,248	-	221,822	251,206	476,868	124,946	190,554	160,382	-	59,470	1,577,786	43,675	737,528
TCC	6,722,988	-	145,553	5,044,601	370,938	-	-	1,040,914	-	120,982	-	4,941,873	1,406,200
WOSC	1,605,703	79,160	75,162	463,650	56,686	-	-	49,253	-	881,792	196,284	1,078,760	124,322
2-year Colleges	40,729,305	1,429,997	3,911,706	14,431,019	1,717,830	2,198,561	2,538,703	3,651,031	1,385	10,849,073	9,055,571	22,223,791	9,592,656
All Institutions	330,776,143	47,306,151	29,942,266	31,674,552	10,376,671	37,166,868	29,125,147	17,790,879	261,971	127,131,638	82,088,961	48,679,460	139,776,928

	Total Auxiliary		Total Student Aid, FY99	130,768,421		Sponsored Research	
FY98	334,075,513			116,453,059		122,444,617	
Dollar & Percent Change	(3,299,370)	-1.0%		14,315,362	12.3%	17,332,311	14.2%
FY96	291,970,899			91,299,007		100,348,425	
Dollar & Percent Change	38,805,244	13.3%		39,469,414	43.2%	39,428,503	39.3%

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VII. OTHER CONSTITUENT AGENCIES INCOME AND EXPENDITURES

Tables 13 and 14 present Educational and General--Part I income data for nine constituent agencies of the State System for 1998-99. Tables 15 through 18 present E&G Part I expenditure data for the same agencies during the same period. Table 19 presents constituent agency income for Auxiliary Enterprises, Student Aid, and Educational & General--Part II, Sponsored Research and Programs. Table 20 presents expenditures for these same categories.

Because three of the constituent agencies do not enroll students, student fees contribute a lesser share to revenues - only 13.1 percent on average, compared to 25.3 percent at institutions. It should be noted, however, that the 33.8 percent at the Law Center is the highest in the system, and the 28.3 percent at OSU Technical Branch, Oklahoma City, ranks fifth.

Among the constituent agencies, the OU Health Sciences Center accounted for 79.9 percent of the total sponsored research, the OSU Agriculture Experiment Station for 6.5 percent and the OSU Cooperative Extension Service for 4.6 percent of the total. The other four agencies reporting expenditures for this purpose accounted for the remaining 9.0 percent of the total.

An item of significance is the amount of expenditures for E&G Part II, Sponsored Research and Programs reported by the constituent agencies. The 1998-99 total of $101,219,818 compares with $139,776,928 spent by the 25 colleges and universities for this purpose. The constituent agencies' expenditures equal 72.4 percent of those of institutions (see Appendix A).

The financial significance of the constituent agencies in the State System is indicated by comparison of the total expenditures with those same type expenditures by the 25 colleges and universities. In 1998-99, the constituent agencies spent $483,635,108 while the colleges and universities spent $1,367,182,176 (see Appendix A).

Constituent Agencies' expenditures were equal to 35.4 percent of those for the colleges and universities. This compares with 31.7 percent for 1995-96.

The percentage of expenditures in the instruction function are higher than the 40.5 percent average of constituent agencies for five of the six agencies reporting expenditures in this function. Research claims 100 percent of the Agriculture Experiment Station budget, while public service claims all of the Cooperative Extension Service budget. Veterinary Medicine spends a larger portion of the budget on public service (40.3 percent) than either instruction (25.9 percent) or research (14.4 percent).

Not surprisingly, those agencies that offer academic programs generally spend approximately the same proportion of their budgets on teaching salaries as institutions. On the whole, however, professional salaries and other salaries and wages claim a larger share than at institutions. Professional salaries average 24.7 percent at constituent agencies and 16.4 percent at institutions. Other salaries and wages average 12.1 percent at constituent agencies, compared to 12.0 percent at institutions. The largest share of the budget spent on library books and periodicals is 7.3 percent at the Law Center, compared to an average 1.6 percent at institutions.

TABLE 13

TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

Agency	Total	Student Fees	State Appropriations	Federal Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU-HSC	93,813,214	13,087,686	73,386,509	-	6,870,166	-	-	468,853
OU LAW CENTER	9,294,838	3,140,258	4,948,100	-	1,174,082	28,873	-	3,525
OSU VET. MED.	15,846,564	2,317,107	10,015,128	-	576,032	351	834,413	2,103,533
OSU AG. EXP. STA.	27,055,906	-	21,167,268	3,365,501	744,604	623,656	331,626	823,251
OSU COOP. EXT. SER.	25,122,757	-	18,554,518	5,958,940	436,697	20,256	-	152,346
OSU-TB OKMULGEE	15,824,398	2,376,068	13,144,980	-	91,536	4,160	61,002	146,652
OSU-TB OKLA. CITY	11,521,303	3,263,891	7,996,332	-	21,023	-	-	240,057
OSU-COM	17,227,304	4,139,661	11,777,988	-	131,542	2,838	451,344	723,931
ALL CONSTITUENT	215,706,284	28,324,671	160,990,823	9,324,441	10,045,682	680,134	1,678,385	4,662,148

TABLE 14

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

Agency	Total	Student Fees	State Appropriations	Federal Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU-HSC	100.0%	14.0%	78.2%	0.0%	7.3%	0.0%	0.0%	0.5%
OU LAW CENTER	100.0%	33.8%	53.2%	0.0%	12.6%	0.3%	0.0%	0.0%
OSU VET. MED.	100.0%	14.6%	63.2%	0.0%	3.6%	0.0%	5.3%	13.3%
OSU AG. EXP. STA.	100.0%	0.0%	78.2%	12.4%	2.8%	2.3%	1.2%	3.0%
OSU COOP. EXT. SER.	100.0%	0.0%	73.9%	23.7%	1.7%	0.1%	0.0%	0.6%
OSU-TB OKMULGEE	100.0%	15.0%	83.1%	0.0%	0.6%	0.0%	0.4%	0.9%
OSU-TB OKLA. CITY	100.0%	28.3%	69.4%	0.0%	0.2%	0.0%	0.0%	2.1%
OSU-COM	100.0%	24.0%	68.4%	0.0%	0.8%	0.0%	2.6%	4.2%
All Constituent Agencies	100.0%	13.1%	74.6%	4.3%	4.7%	0.3%	0.8%	2.2%

TABLE 15

EXPENDITURES BY EIGHT CONSTITUENT AGENCIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1998-99

Agency	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU-HSC	92,418,873	53,240,399	2,957,063	-	9,734,172	1,364,878	5,913,027	12,553,953	-	4,653,784	2,001,597
OU LAW CENTER	8,005,610	4,953,707	-	-	2,538,796	-	164,630	348,477	-	-	-
OSU VET. MED.	15,965,480	4,142,949	2,296,532	6,430,683	851,036	90,221	410,741	1,743,318	-	-	-
OSU AG. EXP. STA.	27,190,335	-	27,190,335	-	-	-	-	-	-	-	-
OSU COOP. EXT. SERV.	23,779,662	-	-	23,779,662	-	-	-	-	-	-	-
OSU-TB OKMULGEE	16,051,004	9,162,173	-	-	648,880	1,417,541	1,833,703	2,531,592	-	262,316	194,799
OSU-TB OKLA. CITY	13,324,656	6,407,743	-	-	817,232	1,089,231	1,232,273	3,181,879	-	202,742	393,556
OSU-COM	16,728,842	8,614,714	558,696	394,976	2,789,745	461,578	2,130,248	1,401,021	-	262,776	115,088
All Constituent Agencies	213,464,462	86,521,685	33,002,626	30,605,321	17,379,861	4,423,449	11,684,622	21,760,240	-	5,381,618	2,705,040

TABLE 16

PERCENT DISTRIBUTION OF EXPENDITURES BY EIGHT CONSTITUENT AGENCIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1998-99

Agency	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU-HSC	100.0%	57.6%	3.2%	0.0%	10.5%	1.5%	6.4%	13.6%	0.0%	5.0%	2.2%
OU LAW CENTER	100.0%	61.9%	0.0%	0.0%	31.7%	0.0%	2.1%	4.4%	0.0%	0.0%	0.0%
OSU VET. MED.	100.0%	25.9%	14.4%	40.3%	5.3%	0.6%	2.6%	10.9%	0.0%	0.0%	0.0%
OSU AG. EXP. STA.	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OSU COOP. EXT. SERV.	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OSU-TB OKMULGEE	100.0%	57.1%	0.0%	0.0%	4.0%	8.8%	11.4%	15.8%	0.0%	1.6%	1.2%
OSU-TB OKLA. CITY	100.0%	48.1%	0.0%	0.0%	6.1%	8.2%	9.2%	23.9%	0.0%	1.5%	3.0%
OSU-COM	100.0%	51.5%	3.3%	2.4%	16.7%	2.8%	12.7%	8.4%	0.0%	1.6%	0.7%
All Constituent Agencies	100.0%	40.5%	15.5%	14.3%	8.1%	2.1%	5.5%	10.2%	0.0%	2.5%	1.3%

TABLE 17

TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

Agency	Total	Teaching Salaries	Profess-ional Salaries	Other Salaries & Wages	Fringe Benefits	Profess-ional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU-HSC	92,418,873	27,778,115	16,186,152	9,813,030	14,418,175	1,790,660	659,649	3,183,491	2,421,162	1,956,509	1,083,805	-	13,128,125
OU LAW CENTER	8,005,610	3,401,365	1,182,589	454,421	1,237,642	15,586	135,420	116,837	508,602	186,634	583,053	-	183,461
OSU VET. MED.	15,965,480	2,420,247	3,788,172	2,159,769	2,145,404	-	145,572	-	4,064,113	762,943	7,774	-	471,486
OSU AG. EXP. STA.	27,190,335	-	11,548,903	4,258,574	3,852,000	-	438,438	-	4,111,429	2,260,679	12,240	-	708,072
OSU COOP. EXT. SERV.	23,779,662	-	12,713,205	3,261,345	4,961,415	-	681,238	-	1,821,328	199,595	6,536	-	135,000
OSU-TB OKMULGEE	16,051,004	5,790,703	2,047,208	2,126,712	2,692,371	-	299,131	524,331	1,744,456	409,503	80,639	-	335,950
OSU-TB OKLA. CITY	13,324,656	3,538,975	2,027,907	1,546,362	1,739,588	-	107,195	368,176	1,261,859	679,474	59,827	-	1,995,293
OSU-COM	16,728,842	5,053,669	3,299,528	2,277,925	2,263,843	-	240,016	382,516	1,728,295	590,541	252,378	-	640,131
All Constituent Agencies	213,464,462	47,983,074	52,793,664	25,898,138	33,310,438	1,806,246	2,706,659	4,575,351	17,661,244	7,045,878	2,086,252	-	17,597,518

TABLE 18

PERCENT DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

Agency	Total	Teaching Salaries	Profess-ional Salaries	Other Salaries & Wages	Fringe Benefits	Profess-ional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU-HSC	100.0%	30.1%	17.5%	10.6%	15.6%	1.9%	0.7%	3.4%	2.6%	2.1%	1.2%	0.0%	14.2%
OU LAW CENTER	100.0%	42.5%	14.8%	5.7%	15.5%	0.2%	1.7%	1.5%	6.4%	2.3%	7.3%	0.0%	2.3%
OSU VET. MED.	100.0%	15.2%	23.7%	13.5%	13.4%	0.0%	0.9%	0.0%	25.5%	4.8%	0.0%	0.0%	3.0%
OSU AG. EXP. STA.	100.0%	0.0%	42.5%	15.7%	14.2%	0.0%	1.6%	0.0%	15.1%	8.3%	0.0%	0.0%	2.6%
OSU COOP. EXT. SERV.	100.0%	0.0%	53.5%	13.7%	20.9%	0.0%	2.9%	0.0%	7.7%	0.8%	0.0%	0.0%	0.6%
OSU-TB OKMULGEE	100.0%	36.1%	12.8%	13.2%	16.8%	0.0%	1.9%	3.3%	10.9%	2.6%	0.5%	0.0%	2.1%
OSU-TB OKLA. CITY	100.0%	26.6%	15.2%	11.6%	13.1%	0.0%	0.8%	2.8%	9.5%	5.1%	0.4%	0.0%	15.0%
OSU-COM	100.0%	30.2%	19.7%	13.6%	13.5%	0.0%	1.4%	2.3%	10.3%	3.5%	1.5%	0.0%	3.8%
All Constituent Agencies	100.0%	22.5%	24.7%	12.1%	15.6%	0.8%	1.3%	2.1%	8.3%	3.3%	1.0%	0.0%	8.2%

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TABLE 19

TOTAL AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH INCOME AND PROGRAMS FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

	Agency Special Account Income										Student Aid Income		E&G Part II Sponsored Research & Programs	% of Total
Agency	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loans/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid		
OU-HSC	176,038,373	-	-	-	109,954	-	-	208,745	139,833,060	35,886,614	18,762	-	80,925,294	80.0%
OU LAW CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
OSU VET. MED.	158,010	-	-	-	-	-	-	49,274	-	108,736	-	-	2,140,463	2.1%
OSU AG. EXP. STA.	574,243	-	-	-	-	-	-	-	-	574,243	-	-	6,550,686	6.5%
OSU COOP. EXT. SERV.	381,076	-	-	-	-	-	-	-	-	381,076	-	-	4,661,293	4.6%
OSU-TB OKMULGEE	4,555,303	-	1,118,908	864,274	250,063	958,678	-	389,641	-	973,739	2,666,590	-	1,478,025	1.5%
OSU-TB OKLA. CITY	1,888,825	-	-	133,805	318,614	-	-	224,870	-	1,211,536	2,027,011	-	1,384,014	1.4%
OSU-COM	2,111,793	-	-	247	-	-	-	14,488	-	2,097,058	121,472	-	4,080,043	4.0%
All Constituent Agencies	185,707,623	-	1,118,908	998,326	678,631	958,678	-	887,018	139,833,060	41,233,002	4,833,835	-	101,219,818	100.0%

TABLE 20

EXPENDITURES FOR AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH AND PROGRAMS FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1998-99

	Agency Special Account Expenditures										Student Aid Expenditures		E&G Part II Sponsored Research & Programs
Agency	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loans/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid	
OU-HSC	155,335,372	-	-	-	103,432	-	-	211,644	76,675,701	78,344,595	54,973	-	80,925,294
OU LAW CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-
OSU VET. MED.	187,692	-	-	-	-	-	-	60,979	-	126,713	-	-	2,140,463
OSU AG. EXP. STA.	444,565	-	-	-	-	-	-	-	-	444,565	-	-	6,550,686
OSU COOP. EXT. SERV.	294,131	-	-	-	-	-	-	-	-	294,131	-	-	4,661,293
OSU-TB OKMULGEE	4,259,675	-	1,143,817	818,512	88,814	835,843	-	461,798	-	910,891	2,663,853	-	1,478,025
OSU-TB OKLA. CITY	1,504,289	-	-	3,440	84,255	-	-	147,973	-	1,268,621	2,032,504	-	1,384,014
OSU-COM	2,060,302	-	-	-	-	-	-	583,367	-	1,476,935	113,472	-	4,080,043
All Constituent Agencies	164,086,026	-	1,143,817	821,952	276,501	835,843	-	1,465,761	76,675,701	82,866,451	4,864,802	-	101,219,818

Appendix A presents the total cash expenditures for current operating purposes in the Oklahoma State System of Higher Education for 1998-99. Selected data are combined in the table to permit comparison of the cash expenditures for the four major activity areas of the 34 State System budget agencies.

The total current operating expenditures for 1998-99 were $1,850,817,284 for the State System. Educational and General--Part I expenditures comprised 52.9 percent of the total. Educational and General--Part II (principally federal grants for Sponsored Research and Programs) expenditures made up 13.0 percent of the total. Auxiliary Enterprises account for 26.7 percent of the total and Student Aid for the remaining 7.3 percent.

Certain differences between the 25 colleges and universities as a group and the eight other constituent agencies are indicated by the percentage distribution of expenditures within the groups. Auxiliary Enterprises and Student Aid combined comprise 33.8 percent of the total expenditures for the institutions. For the eight other constituent agencies these two categories comprise 34.9 percent of the total expenditures. The colleges and universities spent 10.2 percent of their total outlay for Educational and General--Part II, Sponsored Research and Programs while the other eight agencies spent 20.9 percent of their total outlay for this purpose.

APPENDIX A

SUMMARY OF ALL CURRENT EXPENDITURES AT INSTITUTIONS AND OTHER CONSTITUENT AGENCIES IN THE STATE SYSTEM FOR THE FISCAL YEAR 1998-99

Type of Expenditures	25 Colleges & Universities			8 Other Constituent Agencies			Total State System	
	Amount	% of Total	E&G Part II % of E&G Part I	Amount	% of Total	Const. Agencies as % of Instiutions	Amount	% of Total
Educational & General Part I	765,860,684	56.0%		213,464,462	44.1%	27 9%	979,325,146	52.9%
Educational & General Part II								
Sponsored Research & Other Sponsored Programs	139,776,928	10.2%	18.3%	101,219,818	20.9%	72.4%	240,996,746	13.0%
Student Aid	130,768,421	9.6%	17.1%	4,864,802	1.0%	3.7%	135,633,223	7.3%
Agency Special Account Income (Auxiliary Enterprises)	330,776,143	24.2%	43.2%	164,086,026	33.9%	49.6%	494,862,169	26.7%
Sub-Total E&G Part II	601,321,492	44.0%	78.5%	270,170,646	55.9%	44.9%	871,492,138	47.1%
Total State System	1,367,182,176	100.0%		483,635,108	100.0%	35.4%	1,850,817,284	100.0%

FISCAL YEAR 1997-98

Type of Expenditures	25 Colleges & Universities			8 Other Constituent Agencies			Total State System	
	Amount	% of Total	E&G Part II % of E&G Part I	Amount	% of Total	Const. Agencies as % of Instiutions	Amount	% of Total
Educational & General Part I	716,638,877	55.6%		196,356,640	45.4%	27.4%	912,995,517	53.0%
Educational & General Part II								
Sponsored Research & Other Sponsored Programs	122,444,617	9.5%	17.1%	87,843,591	20.3%	71.7%	210,288,208	12.2%
Student Aid	116,453,059	9.0%	16.2%	4,732,437	1.1%	4.1%	121,185,496	7.0%
Agency Special Account Income (Auxiliary Enterprises)	334,075,513	25.9%	46.6%	143,171,777	33.1%	42.9%	477,247,290	27.7%
Sub-Total E&G Part II	572,973,189	44.4%	80.0%	235,747,805	54.6%	41.1%	808,720,994	47.0%
Total State System	1,289,612,066	100.0%		432,104,445	100.0%	33.5%	1,721,716,511	100.0%

FY99 DOLLAR AND PERCENTAGE CHANGES FROM FY98

Type of Expenditures	25 Colleges & Universities		8 Other Constituent Agencies		Total State System	
	Dollar Increase	Percent Increase	Dollar Increase	Percent Increase	Dollar Increase	Percent Increase
Educational & General Part I	49,221,807	6.9%	17,107,822	8.7%	66,329,629	7.3%
Educational & General Part II						
Sponsored Research & Other Sponsored Programs	17,332,311	14.2%	13,376,227	15.2%	30,708,538	14.6%
Student Aid	14,315,362	12.3%	132,365	2.8%	14,447,727	11.9%
Agency Special Account Income (Auxiliary Enterprises)	(3,299,370)	-1.0%	20,914,249	14.6%	17,614,879	3.7%
Sub-Total E&G Part II	28,348,303	4.9%	34,422,841	14.6%	62,771,144	7.8%
Total State System	77,570,110	6.0%	51,530,663	11.9%	129,100,773	7.5%

APPENDIX A (continued)

FISCAL YEAR 1995-96

Type of Expenditures	25 Colleges & Universities			9 Other Constituent Agencies			Total State System	
	Amount	% of Total	E&G Part II % of E&G Part I	Amount	% of Total	Const. Agencies as % of Instiutions	Amount	% of Total
Educational & General Part I	**618,211,615**	**56.1%**		**173,176,551**	**49.7%**	**28.0%**	**791,388,166**	**54.6%**
Educational & General Part II								
Sponsored Research & Other Sponsored Programs	100,348,425	9.1%	16.2%	70,386,122	20.2%	70.1%	170,734,547	11.8%
Student Aid	91,299,007	8.3%	14.8%	3,198,220	0.9%	3.5%	94,497,227	6.5%
Agency Special Account Income (Auxiliary Enterprises)	291,970,899	26.5%	47.2%	101,970,653	29.2%	34.9%	393,941,552	27.2%
Sub-Total E&G Part II	**483,618,331**	**43.9%**	**78.2%**	**175,554,995**	**50.3%**	**36.3%**	**659,173,326**	**45.4%**
Total State System	**1,101,829,946**	**100.0%**		**348,731,546**	**100.0%**	**31.7%**	**1,450,561,492**	**100.0%**

FY99 DOLLAR AND PERCENTAGE CHANGES FROM FY96

Type of Expenditures	25 Colleges & Universities		8 Other Constituent Agencies		Total State System	
	Dollar Increase	Percent Increase	Dollar Increase	Percent Increase	Dollar Increase	Percent Increase
Educational & General Part I	**147,649,069**	**23.9%**	**40,287,911**	**23.3%**	**187,936,980**	**23.7%**
Educational & General Part II						
Sponsored Research & Other Sponsored Programs	39,428,503	39.3%	30,833,696	43.8%	70,262,199	41.2%
Student Aid	39,469,414	43.2%	1,666,582	52.1%	41,135,996	43.5%
Agency Special Account Income (Auxiliary Enterprises)	38,805,244	13.3%	62,115,373	60.9%	100,920,617	25.6%
Sub-Total E&G Part II	**117,703,161**	**24.3%**	**94,615,651**	**53.9%**	**212,318,812**	**32.2%**
Total State System	**265,352,230**	**24.1%**	**134,903,562**	**38.7%**	**400,255,792**	**27.6%**

CHANGE IN FTE ENROLLMENT
25 Colleges & Universities

FY96 109,107 FY99 109,522 Change 415 % Change 0.4%